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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

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1933 ISSUE

FOURTEENTH YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

To the Subscribers

Financial Statistics—Canadian Governments.

Gentlemen:

Attached you will find the index and pages 1, 23 to 28 and 32 to 49, inclusive, being the balance of the 1933 edition of Financial Statistics—Canadian Governments. We regret that these pages are issued somewhat later than usual, but this delay was due to the desire to give you the latest information available to the Institute.

If you will glance at the sheets you will note that the information regarding the Dominion and Provinces is for the latest fiscal year, and that on the remaining pages there are a large number of municipalities marked (*), which denotes that the figures for these places are as at Dec. 31st, 1933, instead of Dec. 31st, 1932. In these times, when a year may make so much difference in a municipality's condition, it was felt that the delay which made possible the inclusion of this later information was worth while.

You will also note that added information has been given regarding tax collections and tax arrears in Ontario counties (P. 33). Please do not permit the amount of arrears of county taxes to influence your judgment too greatly, as county taxes are not due until December 20th. If collections approximate the levy in a county, it can usually be taken for granted that the arrears condition is not serious.

In some of the other municipalities information has been added regarding bank loans outstanding. In Quebec municipalities information regarding school tax arrears has also been added.

We trust you will find this added information of value.

Citizens' Research Institute of Canada

April, 1934.

TELEPHONE: ELGIN 1904

CITIZENS' RESEARCH INSTITUTE OF CANADA

HEAD OFFICE: 1105 NEW WELLINGTON BUILDING
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Canadian Tax Conference
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Financial Statistics—Canadian Municipalities
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Assistant Director

Toronto, Sept.29th, 1933.

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Att'n. W. S. Wallace, Esq.
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Dear Sir:-

We regret very much that the wrong slip was sent you in connection with the 1933 issue of the "Red Book", Financial Statistics-Canadian Governments. The pages should have been 2 to 22 and 29 to 31. The balance of the book, as is usual, will not be published until later in the year.

Trusting that this explanation will be satisfactory, and regretting that we have put you to extra trouble,

Yours very truly,

Joseph E. Howes

JEH-C.

Assistant Director

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137 WELLINGTON STREET WEST, TORONTO.

FINANCIAL STATISTICS - CANADIAN GOVERNMENTS

THE "RED BOOK"

TO SUBSCRIBERS:

Attached you will find information as at December 31st, 1933 relating to tax collection and bank loans outstanding for the majority of the larger cities in Canada and also for many of the smaller cities and towns. You will appreciate the fact that this information, in many instances, is only approximately correct since it was supplied by officials before the Auditor's Statement was available. It should be remembered that, in many instances, municipalities may have a tax reserve to set off against total uncollected taxes.

The information will, however, serve to give the approximate tax picture for 1933 and a comparison with the figures for the respective municipalities in the 1933 Red Book will show the approximate change which has been made in the tax and banking condition during the year. The names of the municipalities have been placed in the same order as they appear in the "Red Book" for ready reference.

A quick method of determining the change in the tax position at the end of 1933 compared with 1932 is to compare the figure of "Taxes of previous years collected in 1933" (i.e. those in the third column of figures) with figures of "Current taxes uncollected" (i.e. those in the fourth column of figures). If the latter figure is greater it means that total collections were short of meeting total tax requirements for the year by the difference in the figures. The element of error in this, however, is that it makes no allowance for any reserve for uncollectible taxes which may have been set up in the 1933 Budget.

CITIZENS' RESEARCH INSTITUTE OF CANADA

FEBRUARY 6th, 1934.

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APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES
1 9 3 3

Municipality	Tax Levy 1933	Total Tax Collections During 1933		Taxes Uncollected as at Dec. 31/33		Percent Current Levy Collected at Dec.31/33	Percent Total 1933 Collections are of 1933 Levy	Bank Loans Outstanding at Dec. 31/33	
		Current Levy	Previous Levies	Current Levy	Previous Levies			Current Purposes	Capital Purposes
Vancouver, B. C.	$12,610,978	$9,078,056	$1,782,198	$3,532,922	$3,242,377	71.99%	86.12% (3)	$1,315,544	$5,031,086
Burnaby Dist.	789,791	401,052	101,360	388,733	229,222	50.77%	63.61%	nil	267,450
Edmonton, Alta.	4,133,459	3,039,748	686,327	1,093,717	1,067,994	73.54%	90.16%	909,786x	2,000,000x
Moose Jaw, Sask.	838,590	402,784	214,906	437,727	603,776	48.03%	73.66%	426,610	85,000(1)
Regina, Sask.	2,448,472	1,450,758	554,522	997,714	367,918	59.26%	81.91%	?	?
Saskatoon, Sask.	1,764,527	995,510	461,822	770,412	627,738x	56.40%	82.57%	725,006	349,400(2)
Brandon, Man.	570,006	359,594	128,467	210,412	215,216	63.09%	85.62%	406,001	42,700
Belleville, Ont.	580,091	438,771	105,817	141,326	101,646	75.65%	93.89%	162,096	5,874
Chatham, Ont.	543,136	377,269	118,039	165,870	121,022	69.45%	91.20%	170,000	110,000
East Windsor	693,079	411,629	222,134	281,449	520,914(4)	59.39%	91.44%	627,000	598,000
Fort William	1,288,729	1,183,994	(total)	384,967	(total)	?	91.85%	nil	nil
Galt, Ont.	543,063	437,298	36,454	105,776	104,140(5)	80.52%	87.23%	198,734	54,888
Guelph	815,575	570,125	154,493	245,450	295,237	69.90%	88.84%	480,000	20,000
Hamilton	6,811,207	5,225,971	744,782	1,585,236	1,182,958	76.73%	87.66%	3,514,220	1,818,074
Kingston	869,361	785,467	?	132,000	(total)	90.35%	?	nil	nil
Kitchener	1,271,938	1,075,000(x)	80,000x	196,000x	156,000x	84.51%	90.80%	351,000	257,000
London	3,408,634	2,742,872	509,645	665,762	377,347	80.46%	95.41%	168,036	292,810
Niagara Falls	951,358	631,415	227,334	367,900	277,126	66.37%	90.26%	468,800	126,466
North Bay	670,859	516,525	59,546	154,333	97,998	77.0 %	85.86%	339,082	163,600
Oshawa	959,630	666,010	246,785	293,620	330,342	69.40%	95.12%	547,000	243,000

(For Footnotes see page 8)

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		Current Levy	Previous Levies	Current Levy	Previous Levies			Current Purposes	Capital Purposes
Ottawa	$6,737,373(6)	$5,476,116	$563,604	$885,537	$426,276	81.28%	89.65%	$1,600.000x	$1,200,000x
Owen Sound	444,377	380,184	34,668	64,192	48,262	85.67%	93.58%	nil	nil
Peterborough	923,290	769,619	73,187	153,672	72,820	83.36%	91.28%	211,800	nil
Port Arthur	1,101,047	912,820	133,098	188,227	346,580	82.91%	95.00%	386,811	nil
St. Catharines*	1,149,086	878,266	148,783	285,529	228,668	76.44%	89.39%	250,000	nil
St. Thomas, Ont.	642,176	492,961	94,220	149,215	194,641	76.80%	91.43%	375,000	6,000
Sandwich	404,373	232,696	169,953	171,677	386,496	57.54%	99.57%	284,000	134,000
Sault Ste. Marie	762,407	561,311	110,104	204,486	212,971	73.62%	88.07%	200,000	nil
Stratford	702,209	550,734	110,707	151,475	183,378	78.43%	94.20%	415,000	nil
Timmins	454,328	316,326	102,774	138,001	75,627	69.63%	92.25%	135,000	nil
Toronto	36,378,545	28,046,967	6,548,742	8,331,578	3,624,352	77.09%	95.06%	not yet available	
Walkerville	813,400	633,080	119,847	180,319	170,353	77.82%	92.57%	232,378	283,900
Welland	466,240	336,532	74,172	129,708	95,643	72.17%	88.10%	34,431	85,551
Woodstock	326,228	294,110	29,796	32,117	22,702	90.16%	99.30%	66,330	6,670
Tsp. of E.York	1,436,213	778,981	422,614	657,233	383,294	54.25%	83.68%	345,419	604,992
Scarborough Tsp.	701,000(7)	366,032	268,730	334,972	583,811	52.22%	90.55%	657,907	112,000
Etobicoke Tsp.	574,267	310,057	156,270	264,212	433,504(8)	53.99%	81.20%	158,000	325,000
Joliette, P.Q.	109,084	53,937	49,011	55,248	43,256	49.39%	94.27%	nil	nil
Montreal	33,305,660	21,576,252	8,897,716	11,729,408	10,445,397	64.77%	91.49%	4,000,000	5,000,000
Outremont	1,095,052	754,820	244,941	340,232	146,761	68.93%	91.30%	nil	nil

(For Footnotes see page 8)

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		Current Levy	Previous Levies	Current Levy	Previous Levies			Current Purposes	Capital Purposes
Quebec (Apr.30/33	$4,546,433	$?	$?	$3,617,990(9)	total	?	?	$4,584,194(9)	$2,778,889(9)
St. Hyacinthe	232,168	197,066	39,727	35,102	54,480	84.85%	101.98%	nil	nil
Shawinigan Falls # (June 30, 1933)	371,394	329,073	24,732	42,321	46,908	88.60%	95.26%	nil	nil
Sherbrooke	593,772	356,439	221,298	237,333	190,654	60.04%	97.29%	286,000	nil
Moncton, N.B.	722,358	530,783	114,993	191,572	138,992	73.47%	89.39%	281,245	104,063
Glace Bay, N.S.	371,288	258,035	62,098	113,353	172,899	69.50%	86.22%	12,407	nil
Halifax,(Apr.30/33)	2,119,942	1,594,998	413,298	521,611	171,198(10)	75.24%	94.73%	470,390	29,757
Sydney	554,695	277,691	179,207	266,734	340,400	50.98%	83.88%	401,378	315,364
Cranbrook,B.C.	73,375	54,119	12,505	19,256	9,595(11)	73.76%	90.81%	30,000	nil
Kamloops	146,705	117,544	15,653	29,161	14,132	80.13%	90.80%	45,000	11,000
Nanaimo	144,486	114,181	13,949	30,287	16,381	79,02%	88.67%	58,500(12)	nil
Port Coquitlam	51,341	39,301	5,678	12,041	5,890	76.55%	87.61%	4,000	nil
Port Alberni	36,363	21,377	3,890	14,986	4,752	58.79%	69.49%	5,000	nil
Prince George	59,025	31,277	9,237	21,028	39,147	52.98%	68.67%	13,000	nil
Prince Rupert	232,649	167,491	42,182	65,157	141,764	72.07%	90.14%	nil	nil
Revelstoke	59,922	46,977	11,947	12,945	7,774	78.40%	98.34%	15,000	nil
Trail	184,578	152,769	20,017	31,809	18,112	82.76%	93.60%	42,790	nil
Camrose,Alta.	79,802	42,039	18,615	37,763	87,332	52.68%	76.01%	7,076	nil

(For footnotes see page 8)

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		Current Levy	Previous Levies	Current Levy	Previous Levies			Current Purposes	Capital Purposes
Red Deer	$ 75,162	$58,917	$13,817	$16,245	$31,211	78.39%	96.77%	nil	nil
Estevan, Sask.	67,997L	27,499L	15,186L	40,498L	42,232L	40.44%	62.77%	28,799	nil
North Battleford (15)	170,835	99,396	39,392	71,439	53,592	58.19%	81.26%	17.500	nil
Dauphin, Man.	125,723	96,306	20,939	29,417	12,763	76.62%	93.27%	nil	nil
Selkirk	83,527	48,901	9,795	34,626	36,887(13)	58.54%	70.27%	nil	nil
The Pas	80,000	45,006	15,480	34,994	90,000(14)	56.26%	75.61%	nil	nil
Aurora, Ont.	69,714	59,126	8,150	10,588	16,800	84.83%	96.52%	nil	3,100
Aylmer	60,790	50,890	8,900	9,900	10,000	83.70%	98.34%	9,000	nil
Bowmanville	140,008	106,429	23,283	33,579	35,078	76.00%	92 70%	67,400	nil
Bracebridge	59,315	40,885	15,877	18,427	18,587	68.92%	95.72%	10,000	nil
Brockville	341,973	290,205	60,965	51,768	17,030	84.86%	102.70%	84,893(16)	nil
Clinton	34,207	30,482	3,145	3,725	3,230	89.10%	98.30%	1,000	nil
Cochrane	96,361	67,401	9.432	28,960	27,522	69.95%	79.74%	nil	nil
Copper Cliff	71,181	70,597	628	584	nil	99.18%	100.06%	nil	nil
Forest Hill	559,730	451,089	93.748	108,641	75,185	80.59%	97.34%	nil	72,200
Fort Frances	210,709	132,457	40,670	78,252	122,379	62.86%	82.17%	193,000	31,000
Hanover	86,716	63,975	13,119	22,741	19,413	73.77%	88.90%	5,000	nil
Hespeler	68,056	58,316	6,087	9,740	13,987	85.68%	94.63%	?	?
Kapuskasing	172,243	154,529	10,592	17,714	16,227	89.74%	95.89%	109,000	nil
Kingsville	96,668	59,006	22,760	37,662	48,623	61.04%	84.58%	18,500	nil

(For footnotes see page 8)

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		Current Levy	Previous Levies	Current Levy	Previous Levies			Current Purposes	Capital Purposes
Leamington	$178,384	$122,967	$60,784	$55,415	$50,133	68.93%	103.00%	$37,500	nil
Leaside	203,223	135,247	24,706	67,976	55,281	66.56%	78.72%	30,500	$91,800
Listowel	81,120	62,235	14,182	18,885	12,175	76.72%	94.20%	20,000	nil
Meaford	84,980	70,248	6,931	14,731	14,842	82.66%	90.82%	11,400	11,700
Merritton	88,875	74,705	11,694	14,170	3,247	84.07%	97.23%	nil	nil
Mimico	349,677	186,912	91,180	162,765	189.053	53.45%	79.52%	180,407	141,000
Napanee	110,041	93,770	19,182	16,271	14,441	85.25%	102.68%	31,000	nil
New Liskeard	109,115	78,340	20,347	30,775	28,240	71.81%	90.46%	58.343	92,859(17)
Orangeville	?	89,783	?	24,278	(total)	?	?	nil	Nil
Orillia	274,060	219,521	30,579	54,539	53,562	80.08%	91.25%	65,685	nil
Pembroke	291,846	212,652	65,622	79,194	89,145	72.86%	95.36%	120,000	nil
Penetanguishene	82,863	55,279	29,198	27,584	26,103	66,71%	101.95%	42,982	4,121
Perth	160,250	147,506	9,773	12,744	11,250	92.02%	98.12%	7,000	nil
Picton	91,937	84,786	7,655	7,062	4,581	92.22%	100.54%	nil	nil
Preston	191,330	141,193	27,350	50,137	49,173	73.81%	88.10%	120,800	15,900
Renfrew	194,632	142,089	30,616	52,543	42,645	73.02%	88.75%	30,000	nil
Strathroy	88,634	75.948	3,528	12,686	6,202	85.69%	89.67%	2,500	nil
Stamford Tsp.	372,272	305,749	32,947	66,523	76,126	82.12%	90.97%	31,799	64,960
Sturgeon Falls	?	88,400	(total)	76,268	(total)	?	?	27,000	nil
Tillsonburg	75,922	70,376	2,681	5,546	4,000(x)	92.70%	96.23%	nil	nil

(For footnotes see page 8)

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(preliminary data, subject to revision)

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		Current Levy	Previous Levies	Current Levy	Previous Levies			Current Purposes	Capital Purposes
Wallaceburg	$123,132	$100,187	$19,813	$22,945	$17,706	81.39%	97.48%	$20,000 (total)	
Weston	202,030	136,560	45,941	65,461	90,423	67.60%	90.35%	142,697	$16,307
York Tsp.North	708,357	398,597	210,105	309,740	348,604	56.28%	85.94%	235,000	389,500
Bromptonville #	15,904	13,677	2,259	2,227	2,507	86.02%	100.23%	nil	nil
Chateauguay(18)#	11,196(18)	6,381(18)	3,954(18)	4,815 (18)	1,875 (18)	56.97%	92.28%	nil	nil
Dolbeau #	23,329	15,121	9,212	8,208	9,372	64.81%	104.30%	nil	nil
East Angus #	49,287	32,006	16,597	17,281	31,895	64.93%	98.61%	nil	nil
Grandmere #	144,414	133,303	13,413	11,111	15,572	92.32%	101.60%	17,811	11,008
Magog#	73,403	54,299	12,420	19,104	13,985	73.98%	90.90%	nil	nil
Noranda #,P.Q.	56,403	40,896	4,855	15,507	6,994	72.51%	81.12%	nil	nil
Rimouski #	53,985	30,395	15,569	23,591	23,593	56.31%	85.13%	9,500	nil
Waterloo #	40,553	26,474	17,897	14,080	4,389	65.29%	109.42%	nil	nil
Bathurst,N.B.(19)	?	72%(19)	12,800 (19)	27% (19)	27,200 (19)	-	-	10,000	nil
Campbellton	152,824	86,261	34,610	66,563	132,473	56.45%	79.10%	84,316	nil
Chatham,N.B.#	63,000	38,038	21,657	24,967	39,500	60,38%	94.75%	29,311	nil
Edmundston #	75,915	34,897	20,235	41,018	42,563	45,97%	72.62%	24,200	nil
Fredericton	264,501	196,748	64,509	67,753	82,761	74.38%	98.77%	101,665	nil
Newcastle	75.800	47,903	19,002	27,896	48,416	63.20%	88.27%	nil	nil
Sackville (20)	56,998	41,998	14,699	15,000	12,000	73.69%	99.64%	24,400	nil
Sussex #	25,147	19,497	4,331	5,374	3,693	77.52%	94.74%	nil	nil

(For footnotes see page 8)

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(preliminary data, subject to revision)

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC., FOR SOME CANADIAN MUNICIPALITIES
1 9 3 3

Municipality	Tax Levy 1933	Total Tax Collections During 1933		Taxes Uncollected as at Dec. 31/33		Percent Current Levy Collected at Dec. 31/33	Percent Total 1933 Collections are of 1933 Levy	Bank Loans Outstanding at Dec. 31/33	
		Current Levy	Previous Levies	Current Levy	Previous Levies			Current Purposes	Capital Purposes
Woodstock, N.B.	$74,602	$55,472	$13,378	$19,131	$9,348	74.36%	92.29%	nil	$2,649
Bridgewater,N.S.	63,478	50,277	13,029	13,201	2,883	79.20%	99.73%	6,629	nil
Dartmouth	171,229	109,494	45,978	61,735	30,346	63.96%	90.81%	88,716	7,440
Kentville,N.S.x	77,594	62,363	10,485	15,231	12,814	80.37%	93.89%	21,822	10,468
Liverpool	48,867	45,191	855	3,677	4,800	92.47%	94.22%	2,785	3,770
New Glasgow	205,338	122,045	49,385	83,293	52,760	59.46%	83.50%	62,668(21)	nil
Pictou	51,752	42,345	5,363	9,407	5,340	81.83%	92.19%	6,037	nil
Stellarton	70,137	33,109	9,201	37,028	22,972	47.20%	60.32%	18,749	nil
Sydney Mines	113,150	57,500	13,305	55,650	145,577	50.80%	62.55%	15,957	nil
Truro	170,738	139,132	11,625	31,606	14,839	81.51%	88.32%	19,609	nil
Summerside,P.E.I.	39,099	37,692	1,003	1,407	2,013	96.40%	98.96%	8,896	total loans

(For footnotes see page 8)

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(x) Approximate
(1) Capitalizing portion of direct relief
(2) In addition $130,535 for relief Public Works purposes
(3) If percentage were based on levy after allowance in budget for uncollectible it would be 92%
(4) Exclusive of $843,754 tax sale lands.
(5) After deducting $30,000 reserve
(6) Gross levy. Net levy was $6,361,653 and percentages on this basis would be 86.80% and 94.51% respectively
(*) Figures of collection, etc. approximate, as penalties have been estimated.
(7) Gross levy. Actual requirements $626,206 which would make the percentages 58.46% and 101.2% respectively
(8) Includes Long Branch arrears.
(9) Information as at April 30th, 1933 Tax Levy Tax Arrears do not include water rates
(10) After deduction of reserve of $441,269
(11) After deducting $3,948 reserve
(12) Not inclusive of loans for unemployment relief pending receipt of grants, contributions
L - General taxes only, not including school taxes
(13) Not including tax sale certificates or lands of $157,102
(14) Possibly includes tax sale lands
(15) All figures approximate, subject to audit.
(16) $10,473 due from Provincial Government, etc. against this.
(17) Unsold debentures of $111,606 against this.
(18) Fiscal year ends May 31st, 1934, Collections reported are from June 1st to December 31st, 1933.
(19) Fiscal year ends February 28th, 1934
(20) As at September 30th, 1933 date fiscal year ends
(21) In addition $15,884 for direct relief
Information exclusive of schools.

FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1933 ISSUE

FOURTEENTH YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—DEC. 31, 1932

GOVT PUBNS

INDEX

MUNICIPALITY	Pages
Dominion and Provincial Governments	1
A.	
Acton	38
Acton Vale	43
Ailsa Craig	38
Alberni	34
Albert, Man. (r)	32
Alberton	49
Alexandria	14, 15, 16
Alliston	38
Almaville	43
Almonte	14, 15, 16
Alvinston	38
Amherst	29, 30, 31
Amherstburg	14, 15, 16
Amos	23, 24, 25
Annapolis Royal	49
Antigonish	49
Arcola	35
Armstrong	34
Arnprior	14, 15, 16
Arthabaska	43
Arthur	38
Asbestos	23, 24, 25
Assiniboia, Man. (r)	32
Assiniboia, Sask.	35
Athabasca	34
Athens	38
Aurora	14, 15, 16
Aylmer, Ont.	14, 15, 16
Aylmer, Que.	23, 24, 25
Ayr	38
B.	
Bagotville	23, 24, 25
Baie de Shawinigan	43
Baie St. Paul	23, 24, 25
Bancroft	38
Barrie	14, 15, 16
Bassano	34
Bathurst	29, 30, 31
Battleford	35
Beaconsfield	43
Beamsville	38
Beauceville E.	43
Beauharnois	23, 24, 25
Beaulac	43
Beaulieu	43
Beauport E.	43
Beauport	23, 24, 25
Beausejour	37
Beaverton	38
Bedford	43
Beebe Plain	43
Beeton	38
Belle River	38
Belleville	5, 6, 7
Beloeil	43
Bernierville	43
Berthier	23, 24, 25
Berwick	49
Beverley	34
Bic	43
Biggar	11, 12, 13
Big Valley	34
Birtle	37
Birtle (r)	32
Black Lake	23, 24, 25
Blairmore	34
Blenheim	38
Blind River	14, 15, 16
Bloomfield	38
Blyth	38
Bobcaygeon	38
Boissevain	37
Bolton	38
Bonfield	38
Bon Secours	43
Bothwell	38
Boucherville	43
Bow Island	34
Bowmanville	14, 15, 16
Bracebridge	14, 15, 16
Bradford	38
Barton Twp. (r)	38
Brampton	14, 15, 16
Brandon	2, 3, 4
Brant (r)	33
Brantford Township	38
Brantford	5, 6, 7
Bridgetown	49
Bridgewater	29, 30, 31
Brighton	38
Broadview	35
Brockville	14, 15, 16
Bromptonville	43
Brooklands	37
Bruce (r)	33
Bruce Mines	38
Brussels	38
Buckingham	23, 24, 25
Burk's Falls	38
Burlington	14, 15, 16
Burnaby (r)	2, 3, 4
C.	
Cabano, Que.	43
Cache Bay	38
Caledonia	38
Calgary	2, 3, 4
Calumet	43
Cameron, Man. (r)	32
Campbellford	14, 15, 16
Campbell's Bay	43
Campbellton	29, 30, 31
Camrose	11, 12, 13
Cannington	38
Canora	35
Canso	49
Cap-Chat	43
Cap-de-la-Madeleine	23, 24, 25
Capreol	38
Carberry	37
Cardinal	38
Cardston	34
Carleton (r)	33
Carleton Place	14, 15, 16
Carman	37
Carnduff	35
Casselman	38
Castor	34
Causapscal	43
Cayuga	38
Chambly Bassin	43
Chambly Canton	43
Champlain	43
Chandler	43
Chapleau (r)	38
Charlemagne	43
Charlesbourg	43
Charlottetown	8, 9, 10
Charny	23, 24, 25

ACKNOWLEDGMENT—The Institute has adopted for the purpose of this publication, the standards of per capita assessment, per capita debt, and relation of debenture debt to assessment, which were used by Mr. W. L. McKinnon.

(r) Rural Municipality.

	Pages
Chateauguay	43
Chatham, N.B.	29, 30, 31
Chatham, Ont.	5, 6, 7
Chelmsford	38
Chenéville	43
Chesley	39
Chesterville	39
Chicoutimi	8, ,9 10
Chilliwack	11, 12, 13
Chilliwhack (r)	32
Chippawa	39
Claresholm	34
Clark's Harbour	49
Clifford	39
Clinton	39
Coaticook	23, 24, 25
Cobalt	14, 15, 16
Cobden	39
Colbourg	14, 15, 16
Cochrane	14, 15, 16
Colborne	39
Coldstream (r)	32
Coldwater	39
Coleman	34
Collingwood	14, 15, 16
Contrecoeur	43
Cookshire	43
Copper Cliff	14, 15, 16
Coquitlam (r)	32
Cornwall	5, 6, 7
Coronation	34
Coteau-du-Lac	43
Coteau Station	44
Courville	44
Courtenay	34
Cowansville	44
Craik	35
Cranbrook	11, 12, 13
Creemore	39
Crystal Beach	39
Cumberland	34
D.	
Dalhousie, N.B.	29, 30, 31
Danville	44
Dartmouth	29, 30, 31
Dauphin	11, 12, 13
Dauphin (r)	32
Davidson	35
De Léry	44
Delhi	39
Deloraine	37
Delson	44
Delta (r)	32
Deschaillons	44
Deseronto	39
Deux-Rivieres	44
Devon	49
Didsbury	34
Digby	49
Disraeli	44
Dolbeau	44
Dominion	29, 30, 31
Donnacona	23, 24, 25
Dorion	44
Dorval	23, 24, 25
Drayton	39
Dresden	39
Drumheller	11, 12, 13
Drummondville	23, 24, 25
Dryden	39
Duck Lake	35
Dufferin (r)	33
Dufferin, Man. (r)	32
Duncan	34
Dundalk	39
Dundas	14, 15, 16
Dunnville	14, 15, 16
Durham, Ont.	39
Dutton	39
E.	
East Angus	23, 24, 25
East Broughton	44
East Windsor	5, 6, 7
Eastman	44
Eastview	14, 15, 16
Edmonton	2, 3, 4
Edmundston	29, 30, 31
Edson	34
Eganville	39
Elmira	14, 15, 16
Elora	39
Embro	39
Emerson	37
Enderby	34
Englehart	39
Erin	39
Esquimalt (r)	32
Essex	39
Essex (r)	33
Estevan	11, 12, 13
Etobicoke Twp. (r)	5, 6, 7
Exeter	39
F.	
Farnham	23, 24, 25
Fenelon Falls	39
Fergus	14, 15, 16
Fernie	11, 12, 13
Flesherton	39
Fonthill	39
Forest Hill	14, 15, 16
Forest	39
Fort Coulonge	44
Fort Erie	14, 15, 16
Fort Frances	14, 15, 16
Fort Garry (r)	32
Fort Saskatchewan	34
Fort William	5, 6, 7
Fortierville	44
Frankford	39
Fredericton	29, 30, 31
Frontenac (r)	33
G.	
Galt	5, 6, 7
Gananoque	14, 15, 16
Georgetown, Ont.	14, 15, 16
Georgetown, P.E.I.	49
Gaspe	44
Giffard	23, 24, 25
Gilbert Plains	37
Gimli	37
Glace Bay	8, 9, 10
Gladstone	37
Gleichen	34
Glencoe	39
Goderich	14, 15, 16
Gore Bay	39
Govan	35
Gracefield	44
Granby	8, 9, 10
Grand Baie, St. Alexis de la	46
Grande Prairie	34
Grand Falls	49
Grand Forks	34
Grand Mere	23, 24, 25
Grand Valley	39
Grandview	37
Grantham Township (r)	39
Gravelbourg	36
Gravenhurst	39
Greenfield Park	44
Greenwood	34
Grenfell	36
Grenville	44
Grey (r)	33
Grimsby	17, 18, 19
Guelph	5, 6, 7
Gull Lake, Sask.	36
H.	
Hagersville	39
Haileybury	17, 18, 19
Haldimand (r)	33
Halifax	8, 9, 10
Halton (r)	33
Hamilton	5, 6, 7
Hamiota	37
Hampstead (*)	44
Hanna	34
Hanover	17, 18, 19
Hantsport	49
Hardisty	34
Harriston	39

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

	Pages
Harrow	40
Hartland	49
Hartney	37
Hastings	40
Hastings (r)	33
Havelock	40
Hawkesbury	17, 18, 19
Hebertville	44
Hebertville Station	44
Hensall	40
Herbert	36
Hespeler	17, 18, 19
High River	34
Hudson	44
Hudson Heights	44
Hull	8, 9, 10
Humberstone	17, 18, 19
Humboldt	36
Huntingdon	44
Huntsville	17, 18, 19
Huron (r)	33
I.	
Iberville	23, 24, 25
Indian Head	36
Ingersoll	17, 18, 19
Innisfail	34
Inverness	29, 30, 31
Iroquois	40
Iroquois Falls	40
J.	
Jarvis	40
Joggins	49
Joliette	8, 9, 10
Jonquiere	23, 24, 25
K.	
Kamloops	11, 12, 13
Kamsack	11, 12, 13
Kapuskasing	17, 18, 19
Kaslo	34
Keewatin	40
Kelowna	11, 12, 13
Kemptville	40
Kenogami	23, 24, 25
Kenora	17, 18, 19
Kensington	49
Kentville	29, 30, 31
Kerrobert	36
Kildonan East (r)	32
Kildonan West (r)	32
Kildonan North (r)	32
Killarney	37
Kincardine	17, 18, 19
Kindersley	36
Kingston	5, 6, 7
Kingsville	17, 18, 19
Kitchener	5, 6, 7
Knowlton	44
L.	
L'Abord-à-Plouffe	44
Lac-au-Saumon	44
Lac St. Louis	44
Lachine (*)	8, 9, 10
Lachute	23, 24, 25
Lacombe	35
Ladysmith	34
Lakefield	40
Lanark	40
Lanark (r)	33
Lancaster	40
Lanigan	36
L'Annonciation	44
La Malbaie	23, 24, 25
La Perade	44
Laprairie	23, 24, 25
La Providence	44
Lasalle, Que. (*)	23, 24, 25
La Salle, Ont.	40
L'Assomption	44
Laterriere	45
La Tuque	23, 24, 25
Laurentides	44
Lauzon	23, 24, 25
Laval-des-Rapides	23, 24, 25
Laval sur le Lac	45
Leader	36
Leamington	17, 18, 19
Leaside	40
Leclercville	45
Leduc	35
Leeds and Grenville (r)	33
L'Enfant Jesus	45
Lennox and Addington (r)	33
Lennoxville, Que.	45
L'Epiphanie	45
Lethbridge	2, 3, 4
Levis	8, 9, 10
Lincoln (r)	33
Lindsay	17, 18, 19
Liniere	45
Listowel	17, 18, 19
Little Current	40
Liverpool	29, 30, 31
Lloydminster, Sask.	36
Lockeport	49
London	5, 6, 7
Long Branch	17, 18, 19
Longueuil	23, 24, 25
Loretteville	23, 24, 25
L'Orignal	40
Louisburg	49
Louisville	23, 24, 25
Lucan	40
Lucknow	40
Lumsden	36
Lunenburg	29, 30, 31
Lyster	45
M.	
Macamic	45
Macleod	35
Macdonald (r)	32
Madoc	40
Magog	23, 24, 25
Magrath	35
Mahone Bay	49
Manitou	37
Maniwaki	45
Maple Creek	36
Marbleton	45
Marieville	45
Markdale	40
Markham	40
Marmora	40
Marysville	49
Massey	40
Masson	45
Massueville	45
Mattawa	40
Maxville	40
McMasterville	45
Meaford	17, 18, 19
Medicine Hat	2, 3, 4
Megantic	23, 24, 25
Melfort	36
Melita	37
Melville	11, 12, 13
Merrickville	40
Merritton	17, 18, 19
Merritt	34
Middlesex (r)	33
Middleton	49
Midland	17, 18, 19
Mildmay	40
Milestone	36
Millbrook	40
Milltown	49
Milton	40
Milverton	40
Mimico	17, 18, 19
Miniota (r)	32
Minitonas (r)	32
Minnedosa	37
Mitchell	40
Moncton	8, 9, 10
Montauban	45
Montague	49
Montebello	45
Mont Joli	26, 27, 28
Mont Laurier	26, 27, 28
Montmagny	23, 24, 25
Montmorency	26, 27, 28
Montreal (*)	8, 9, 10
Montreal East (*)	26, 27, 28
Montreal North (*)	26, 27, 28

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

	Pages
Montreal South	45
Montreal West (*)	26, 27, 28
Mount Royal (*)	26, 27, 28
Moose Jaw	2, 3, 4
Moosomin	36
Morden	37
Morinville	35
Morris	37
Morrisburg	40
Morse	36
Mount Forest	40
Mulgrave	49
N.	
Nanaimo	11, 12, 13
Nanton	35
Napanee	17, 18, 19
Napierville	45
Neepawa	37
Nelson	11, 12, 13
Neustadt	41
Newburgh	41
Newcastle, N.B.	29, 30, 31
Newcastle, Ont.	41
New Glasgow	29, 30, 31
New Hamburg	41
New Liskeard	17, 18, 19
Newmarket	17, 18, 19
New Toronto	17, 18, 19
New Waterford	29, 30, 31
New Westminster	2, 3, 4
Niagara	41
Niagara Falls	5, 6, 7
Nicolet	26, 27, 28
Nokomis	36
Norand'a	26, 27, 28
Norfolk (r)	33
Normandin	45
Northumberland and Durham (r)	33
North Battleford	11, 12, 13
North Bay	5, 6, 7
North Regina	36
North Sydney	29, 30, 31
North Vancouver (City)	2, 3, 4
North Vancouver (r)	32
Norwich	41
Norwood	41
Nouveau-Salaberry	45
O.	
Oak Bay (r)	32
Oak Lake	37
Oakville	17, 18, 19
Oil Springs	41
Okotoks	35
Olds	35
Omemee	41
Ontario (r)	33
Orangeville	17, 18, 19
Orillia	17, 18, 19
Ormstown	45
Oshawa	5, 6, 7
Ottawa	5, 6, 7
Outlook	36
Outremont (*)	8, 9, 10
Owen Sound	5, 6, 7
Oxbow	36
Oxford, Ont. (r)	33
Oxford, N.S.	49
P.	
Paisley	41
Palmerston	41
Papineauville	45
Parkhill	41
Paris	17, 18, 19
Parrsboro	29, 30, 31
Parry Sound	17, 18, 19
Peace River	35
Peel (r)	33
Pembroke	17, 18, 19
Penetanguishene	17, 18, 19
Penticton (r)	32
Perth	17, 18, 19
Peterborough	5, 6, 7
Peterborough (r)	33
Petrolia	20, 21, 22
Phillipsburg	45
Picton	20, 21, 22
Pictou	29, 30, 31
Pierreville	45
Pincher Creek	35
Pipestone (r)	32
Pointe-au-Pic	45
Pointe-aux-Trembles (*)	26, 27, 28
Pointe Claire	26, 27, 28
Point à Gatineau	26, 27, 28
Point Edward	41
Ponoka	35
Pont Rouge	45
Portage la Prairie	11, 12, 13
Portage la Prairie (r)	32
Port Alberni	11, 12, 13
Port Alfred	26, 27, 28
Port Arthur	5, 6, 7
Port Colborne	20, 21, 22
Port Coquitlam	34
Port Credit	41
Port Dalhousie	41
Port Dover	41
Port Elgin, N.B.	49
Port Elgin, Ont.	41
Port Hawkesbury	49
Port Hood	49
Port Hope	20, 21, 22
Port McNicoll	41
Port Moody	34
Portneuf	45
Port Perry	41
Port Rowan	41
Port Stanley	41
Powassan	41
Prescott	20, 21, 22
Preston	20, 21, 22
Prescott and Russell (r)	33
Prince Albert	11, 12, 13
Prince Edward (r)	33
Prince George	11, 12, 13
Prince Rupert	11, 12, 13
Priceville	26, 27, 28
Princeville	45
Q.	
Qu'Appelle	36
Quebec	8, 9, 10
Quebec West	45
Quyon	46
R.	
Radisson	36
Radville	36
Rainy River	41
Rapid City	37
Rawdon	46
Raymond	35
Redcliff	35
Red Deer	11, 12, 13
Regina	2, 3, 4
Renfrew	20, 21, 22
Renfrew (r)	33
Revelstoke	11, 12, 13
Richelieu	46
Richmond, B.C. (r)	32
Richmond, P.Q.	26, 27, 28
Richmond Hill	41
Ridgetown	41
Rigaud	46
Rimouski	26, 27, 28
Rivers	37
Riverside	20, 21, 22
Riviere-du-Loup	26, 27, 28
Riviere-du-Moulin	46
Robertsonville	46
Roberval	26, 27, 28
Rollin	37
Rock Island	46
Rockland	20, 21, 22
Roxton Falls	46
Rockwood (r)	32
Rockcliffe Park	41
Rodney	41
Rosetown	36
Rossland	11, 12, 13
Rosthern	36
Rothesay	49
Rougemont	46

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

	Pages
Rouleau	36
Rouyn	26, 27, 28
Russell	37
S.	
Saanich (r)	32
Sackville	29, 30, 31
Saindon	26, 27, 28
Salmon Arm	34
Saltcoats	36
Sandwich	5, 6, 7
Sandwich East Township (r)	41
Sandwich West Township (r)	41
Sarnia	5, 6, 7
Saskatoon	2, 3, 4
Sault Ste. Marie	5, 6, 7
Sawyerville	46
Scarborough Township (r)	5, 6, 7
Schrieber Township (r)	42
Scotstown	46
Scott	36
Seaforth	41
Selkirk	11, 12, 13
Senneville	46
Shaunavon	36
Shawinigan Falls	8, 9, 10
Shawville	46
Shediac	49
Shelburne, N.S.	49
Shelbourne, Ont.	41
Sherbrooke	8, 9, 10
Shoal Lake	37
Shuniah Township (r)	42
Simcoe	20, 21, 22
Simcoe (r)	33
Sioux Lookout	20, 21, 22
Smith's Falls	20, 21, 22
Smooth Rock Falls	41
Sorel	8, 9, 10
Souris, Man.	37
Souris, P.E.I.	49
Southampton	41
South River	41
Springfield	42
Springfield (r)	32
Springhill	29, 30, 31
Stamford Township (r)	20, 21, 22
Standstead Plain	48
Star City	36
Stayner	42
Stellarton	29, 30, 31
Stettler	35
Stewiacke	49
Stirling, Ont.	42
Stonewall	37
Stoney Creek	41
Stormont, Dundas, Glengarry (r)	33
Stouffville	42
Strasbourg	36
Stratford	5, 6, 7
Strathmore	35
Strathroy	20, 21, 22
Streetsville	42
Sturgeon Falls	20, 21, 22
Sudbury	5, 6, 7
Summerland (r)	32
Summerside	29, 30, 31
Sunny Brae	49
Sussex	29, 30, 31
Sutherland	36
Sutton, Ont.	42
Sutton, P.Q.	48
Swan River	37
Swan River (r)	32
Swansea	20, 21, 22
Swift Current	11, 12, 13
Sydney	8, 9, 10
Sydney Mines	29, 30, 31
ST.	
Ste. Adele	46
St. Agathe-des-Monts	26, 27, 28
St. Albert	35
St. Alexis de la Grande Baie	46
St. Andrews, N.B.	49
St. Andrews, Man. (r)	32
St. Anne-de-Beaupre	46
St. Anne-de-Bellevue	26, 27, 28
St. Anne-de-Chicoutimi	46
St. Anselme	46
St. Benoit-Joseph-Labre	46
St. Boniface, Man.	2, 3, 4
St. Boniface-de-Shawinigan	46
St. Casimir	46
St. Césaire	46
St. Catharines	5, 6, 7
St. Coeur de Marie	46
St. Croix	46
St. Cyrille	46
St. Denis	46
St. Emelien	46
St. Felicien	46
St. Felix de Valors	46
St. Francois du Lac	47
St. Gabriel-de-Brandon	47
St. Gedeon	47
Ste. Genevieve de Pierrefonds	47
St. George, N.B.	49
St. Georges de Cacouna	47
St. Georges (Champlain Co.)	47
St. George E. (Beauce Co.)	47
St. Gerard	47
St. Guillaume	47
St. Hilaire	47
St. Hyacinthe	8, 9, 10
St. Jacques	47
St. James (r)	32
St. Jean, P.Q.	8, 9, 10
St. Jean-de-Boischatel	47
St. Jerome-de-Matàne	26, 27, 28
St. Jerome (Lac St. Jean Co.)	47
St. Jerome (Terrebonne Co.)	26, 27, 28
Saint John, N.B.	8, 9, 10
St. John (See St. Jean)	8, 9, 10
St. Joseph d'Alma	26, 27, 28
St. Joseph (Beauce Co.)	47
St. Joseph (Richelieu Co.)	47
St. Joseph de Hyacinthe	47
St. Joseph de Grantham	26, 27, 28
St. Joseph-de-la-Riviere-Bleue	47
St. Jovite	47
St. Lambert	26, 27, 28
St. Laurent (*)	26, 27, 28
St. Leonard, N.B.	49
St. Leonard-d'Aston	47
St. Leonard-de-Port-Maurice	47
St. Marc-des-Carrières	47
Ste. Marie	47
St. Mary's	20, 21, 22
St. Michel (Hochelaga) (*)	47
St. Moise	47
St. Pacome	47
St. Paul-de-Metis	35
St. Pie	47
St. Pierre (*)	26, 27, 28
St Raymond	48
St. Remi	48
St. Rose	48
St. Scholastique	48
St. Simeon	48
St. Stephen	29, 30, 31
St. Thecle	48
St. Therese	26, 27, 28
St. Thomas	5, 6, 7
St. Timothee	48
St. Tite	48
St. Ulric	48
St. Vital (r)	32
T.	
Taber	35
Tadoussac	48
Tara	42
Tavistock	42
Teck Township (r)	20, 21, 22
Tecumseh	20, 21, 22
Teeswater	42
Temiscaming	48
Templeton	48
Terrebonne	26, 27, 28
Teulon	37
Thamesville	42
Thedford	42
The Pas	11, 12, 13
Thessalon	42
Thetford Mines	8, 9, 10

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

	Pages
Thornbury	42
Thorold	20, 21, 22
Three Rivers	8, 9, 10
Thurso	48
Tilbury	42
Tillsonburg	20, 21, 22
Timmins	5, 6, 7
Tisdale, Sask.	36
Tisdale Township (r)	20, 21, 22
Tofield	35
Toronto	5, 6, 7
Toronto Township (r)	42
Tottenham	42
Trail	11, 12, 13
Transcona	11, 12, 13
Trenton, N.S.	29, 30, 31
Trenton, Ont.	20, 21, 22
Trois Pistoles	48
Truro	29, 30, 31
Tuxedo	37
Tweed	42
U.	
Unity	36
Upton	48
Uxbridge	42
V.	
Val Barrette	48
Val Brillant	48
Val Jalbert	48
Valleyfield	8, 9, 10
Vancouver	2, 3, 4
Vankleek Hill	42
Varennes	48
Vaudreuil	48
Vegreville	35
Vercheres	48
Verdun (*)	8, 9, 10
Vermilion	35
Vernon	11, 12, 13
Victoria	2, 3, 4
Victoria, Ont. (r)	33
Victoria Harbour	42
Victoriaville	26, 27, 28
Ville Marie	48
Virden	37
Vulcan	35
W.	
Wadena	36
Wainwright	35
Walkerton	20, 21, 22
Walkerville	5, 6, 7
Wallace (r)	32
Wallaceburg	20, 21, 22
Warwick	48
Waterdown	42
Waterford	42
Waterloo, Ont.	20, 21, 22
Waterloo, Ont. (r)	33
Waterloo, P.Q.	26, 27, 28
Waterville	48
Watford	42
Watrous	36
Webbwood	42
Wedgeport	49
Weedon Centre	48
Welland	5, 6, 7
Welland (r)	33
Wellington	42
Wellington, Ont. (r)	33
Wentworth (r)	33
Weston	20, 21, 22
West Lorne	42
Westbourne (r)	32
Westmount (*)	8, 9, 10
Westport	42
West Vancouver (r)	32
Westville	29, 30, 31
Wetaskiwin	11, 12, 13
Weyburn	11, 12, 13
Wheatley	42
Whitby	20, 21, 22
Whitewood	36
Wiarton	42
Wilkie	37
Winchester	42
Windsor, N.S.	29, 30, 31
Windsor, Ont.	5, 6, 7
Windsor, P.Q.	26, 27, 28
Wingham	20, 21, 22
Winkler	37
Winnipeg	2, 3, 4
Winnipegosis	37
Wolfville	49
Wolseley	37
Woodbridge	42
Woodstock, N.B.	29, 30, 31
Woodstock, Ont.	5, 6, 7
Woodville	42
Woodworth (r)	32
Wynyard	37
Wyoming	42
Y.	
Yamachiche	48
Yarmouth	29, 30, 31
Yellowgrass	37
York Township (r)	5, 6, 7
York Township E. (r)	5, 6, 7
York Township N. (r)	20, 21, 22
York Co. (r)	33
Yorkton	11, 12, 13
Youngstown	35

(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1932-1933

GOVERNMENT and DATE OF REPORT	Population Dominion Census 1932 Upper (Est.) 1931 Middle 1921 Lower	Land Area in Square Miles	GROSS DIRECT FUNDED DEBT				SINKING FUNDS		FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)		Indirect and Contingent Liabilities and Guarantees		Expenditures—E and Revenues—R (Including Revenues from Dominion Government) (1)			Revenue from Dominion Government (2)
			Revenue Producing (x)		Total Direct Funded Debt (Including Revenue Producing)											
			Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita		Amount	Per Capita	Per Capita
Dominion (March 31st, 1933)	10,506,000 10,376,786 8,787,949	3,457,484	$225,000,000x	$21.42	$2,715,989,854	$258.52	$66,030,718	$ 6.28	$	$	$1,024,424,154[13]	$97.51	E R	$403,289,500[12] 308,911,536	$38.39 29.40	$ .....
British Columbia (March 31st, 1933)	704,000 694,263 524,582	349,970	?	.....	145,611,661[14]	206.83	24,617,616	34.97	16,705,509	23.73	47,978,857[15]	68.15	E R	23,002,469 20,274,495	32.67 28.80	1.26
Alberta (March 31st, 1933)	740,000 731,605 588,454	248,800	41,566,584	56.17	140,560,312	189.95	7,399,533	10.00	3,050,000[4]	4.12	9,992,912[5]	13.50	E R	15,337,583[6] 13,230,063	20.73 17.88	2.55
Saskatchewan (April 30th, 1933)	971,000 921,785 757,510	237,975	49,486,675	50.96	109,209,641	112.47	4,762,149	4.90	31,184,853	32.12	33,933,480[11]	34.95	E R	13,104,655 12,536,017	13.50 12.91	3.20
Manitoba (April 30th, 1933)	705,000 700,139 610,118	219,723	50,782,266	72.03	111,414,555	158.03	7,131,638	10.12	3,594,244	5.10	8,501,821[3]	12.06	E R	12,019,455 10,250,904	17.05 14.54	2.47
Ontario (Dec. 31st, 1933)	3,459,000 3,431,683 2,933,662	363,282	278,402,081	80.49	563,688,614[9]	162.96	7,879,507	2.28	19,970,000	5.77	95,103,130	27.49	E R	57,706,560 55,645,762	16.68 16.10	.92
Quebec (June 30th, 1933)	2,904,000 2,874,255 2,361,199	523,534	12,000,000x	4.13	110,237,892	37.96	13,046,234	4.49	13,000,000	4.48	4,864,300[10]	1.68	E R	39,510,566 38,925,852	13.61 13.42	.87
New Brunswick (Oct. 31st, 1933)	409,000 408,219 387,876	27,710	7,647,500[8]	18.70	62,795,662[8]	153.53	6,649,280	16.26	876,232	2.14	1,351,210	3.30	E R	6,313,886 5,748,623	15.43 14.06	3.17
Nova Scotia (Sept. 30th, 1933)	513,000 512,846 523,837	20,743	19,118,618[7]	37.27	68,786,880[7]	134.09	4,759,273	9.28	2,152,542	4.20	698,405	1.36	E R	8,045,751 7,882,647	15.68 15.36	2.98
Prince Edward Island (Dec. 31st, 1933)	88,000 88,038 88,615	2,184	.....	.....	3,754,000[16]	42.66	758,706	8.62	916,334	10.41	33,000	.37	E R	1,251,471 1,180,365	14.22 13.41	5.65

(x) These amounts in some instances are only approximate. They include loans on account of Hydro, Housing, Railways, Storage Dams, Rural Credits, Telephones, etc.

1 These are the 1932 figures, per capitas of which are listed in Tax Conference Reports No. 116, 117. They are placed as nearly as possible on a comparative basis, and do not coincide exactly with totals in the public accounts. They do not include capital or extraordinary revenues nor expenditures, nor those of self-supporting publicly-owned utilities.

2 Not borne directly by the people of the Province. To arrive at the per capita revenue and expenditure from local sources, this must be deducted from total per capitas.

3 In addition, the Province has outstanding treasury bills to extent of $12,108,302 with the chartered banks in connection with the closing of the Provincial Savings Office against which are pledged securities amounting to $12,106,913 par value, the proceeds from which upon realization are to apply in reduction of the said treasury bills.

4 There are, in addition, Savings Certificates of $9,237,270 outstanding. Special investment fund was $3,893,435.

5 After deduction of $1,155,765 of sinking funds applicable to various guarantees. Does not include $32,233,658 for railways either controlled by the Dominion Government or assumed jointly by C.N.R. and C.P.R.

6 Not including $277,007 deficit on Alberta government telephones, on which outstanding debt is $27,064,640.

7 Includes $847,000 housing debt.

8 Includes $860,500 housing debt.

9 Including issue sold in January, 1934.

10 Not including promises to pay various institutions annual amounts over twenty to thirty years, balance of which amounts to $15,939,445.

11 Includes $27,392,911 guarantee for railways controlled by the Dominion Government.

12 Not including railway and steamship deficits of $55,686,987 (net).

13 Not including guarantees of unspecified amounts relating to wheat marketing.

14 Includes P.G.E. Ry. debt of $20,160,000, interest on which is borne by the Province.

15 Of this, $40,157,524 is for railways controlled by the Dominion Government, and $6,733,333 for the Vancouver and District Joint Sewage and Drainage Board, against which there is a sinking fund of $612,580.

16 Amount given on page 1 for previous year incorrect, as net debt figure was given. It should have read $3,504,000.

x Approximate.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

1933 EDITION

FINANCIAL STATISTICS - CANADIAN GOVERNMENTS

THE "RED BOOK"

To Subscribers

The following information has been received since the publication of the first section of the 1933 edition of the "Red Book":

City of Victoria, B.C. Page 2.

The City Comptroller advises us that the information given by him to the Institute in connection with uncollected taxes was incorrect.

The correct information is as follows:		Per Capita
1932 Tax Levy unpaid at Dec. 31st, 1932 -	$354,553.57	$9.07
Percent of 1932 levy unpaid at Dec. 31st, 1932 - 18%		

Brampton (Pages 14 and 15)

Accumulated Tax Arrears	$49,410	$8.90
Other Bank Loans, etc.	52,000	-
Total Local Improvement Debt	273,967	-

Valleyfield, Que. (Pages 8, 9 & 10) Municipal Only

Population	13,021		
Assessed Value for Taxation		$6,593,389+	506.00
Taxes levied		153,692	11.80
1932 levy uncollected at Dec. 31st, 1932		35,942	2.76
Accumulated Tax Arrears Dec. 31st, 1932		50,780	3.89
Total Debenture Debt (Municipal Only)		1,031,900	79.24
School Debt - (Please correct figure given page 9)		52,125	4.00
Sinking Funds on Hand (Municipal Only)		10,850	.83
Waterworks Debenture Debt included in Municipal not known but value of waterworks given as		251,652	19.32

Collingwood, Ontario) (Pages 14, 15 & 16)
Dunnville, Ontario)

	Collingwood		Dunnville	
	Amount	Per Capita	Amount	Per Capita
Accumulated Tax Arrears (Dec. 31st, 1932)	$ 77,126	$ 13.32	$ 25,047	$ 6.92
Debenture Debt				
Waterworks)	23,128	4.00	58,008	16.05
Electric Light)			52,416	14.50
Elevator	736,000	127.16	-	-
Schools	119,223	20.60	49,989	13.82
Local Improvements	14,305	2.47	106,962	29.59
All Other Debt	110,843	19.15	68,182	18.86
TOTAL DEBT	1,003,499	173.38	335,557	92.82
Other Bank Loans, etc.	24,850	4.29	11,773	3.26

Amherst, N.S. (Page 31)

Results of Operation of Waterworks should be $16,375 D

+ In addition properties valued at $3,230,500 have taxes commuted for a term of years.

Will you please make the necessary alterations or additions to your copies of the "Red Book".

CITIZENS' RESEARCH INSTITUTE OF CANADA

August 1st - 1933

1933 ISSUE

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

THE "RED BOOK"

ADDENDA and CORRECTIONS

Since the publication of the 1933 issue of the "Red Book" some few days ago, additional information has come to hand in connection with the operation of Electric Light and Power Plants in certain Ontario Municipalities. Will you kindly make the necessary alterations or additions in your copies of the "Red Book".

The results of operation are for the calendar year 1932 and are after deduction of all charges including operation, interest, debt retirement and depreciation.

S - Surplus D - Deficit

Municipalities over 10,000 Population - Page 7 "Red Book"

Fort William	$20,764 D.
Guelph	The $26,962 S. includes Gas operations as well as E.L., the respective results being Gas - $22,018 S. E.L.- $4,944 S.

Hamilton	$87,861 D.	Welland	$6,793 D.
Kitchener	19,087 S.	York Township	$999 S.(*)
Niagara Falls	2,282 S.	East York Tsp.	$2,199 S.
Sandwich	2,385 D.	Etobicoke Tsp.	710 D.
Walkerville	3,679 D.		

* 1931 Figure

Municipalities 2,000 to 10,000 Population - Page 16 "Red Book"

Alexandria	$ 969 D.	Collingwood	$3,306 D.
Amherstburg	2,307 S.	Dunnville	5,250 S.
Aylmer	1,359 S.	Georgetown	259 S.
Brampton	1,529 S.		

Municipalities 2,000 to 10,000 Population - Page 19 "Red Book"

Hanover	$2,376 D.	Mimico	$2,256 S.
Lindsay	1,096 D.	Meaford	1,264 S.
Long Branch	108 D.	New Toronto	1,959 S.

Municipalities 2,000 to 10,000 Population - Page 22 "Red Book"

Petrolia	$1,163 D.	Strathroy	$3,273 S.
Port Colborne	5,146 D.	Thorold	1,042 S.
Prescott	770 S.	Trenton	12,083 S.
Simcoe	10,555 S.	Walkerton	2,480 S.
Smith's Falls	5,994 S.		

CITIZENS' RESEARCH INSTITUTE OF CANADA

July 4th, 1933.

CITIZENS' RESEARCH INSTITUTE OF CANADA

137 Wellington St. West, Toronto.

Financial Statistics - Canadian Governments, Service.

The importance of the tax collection index in judging the trend of financial affairs in a municipality has been stressed by the Institute for many years. Knowing that its "Red Book" subscribers would be particularly interested this year in the manner in which taxes were being paid, the Institute on Sept. 8th, sent out a questionnaire to the urban municipalities in Canada with a population of 10,000 or over. The promptness with which this information was supplied, much of it being sent in by return mail, the Institute feels, not only speaks well for the condition of the records in the municipalities concerned, but also evidences a spirit of co-operation and general willingness to make known the facts, which is an excellent basis for confidence.

In studying these figures the following facts must be kept in mind:

(a) Percentages between municipalities are not strictly comparable since dates of tax collection differ widely, and the dates at which the information is given also differ in many cases.

(b) Percentages of collections of the same municipality are not always comparable for the same reason.

(c) That gross tax levies have been used so far as possible, that is before deduction of any allowance included for uncollectable taxes etc.

Keeping these facts in mind, however, the figures in general show:

(1) That the tendency is to reduce tax levies, although in some instances increases have taken place and in many the reduction is small.

(2) That the percentage of current levy collected in 1933 is usually lower than at the same date in 1932, but in some instances is higher.

(3) That the percentage of arrears collected has dropped in the majority of cases and in many is considerably lower in 1933 than in 1932.

These facts point to the conclusion that the amount of taxes which will remain outstanding at the end of 1933 will be considerably increased over that existing at the end of 1932 in practically all of the municipalities in the list.

Citizens' Research Institute of Canada

Sept. 27th, 1933.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1933 and 1932
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected	As at	% Collected.	Amount of Uncollected Taxes as at Jan. 1st.	Amount of Uncollected Taxes Paid	As at	% Collected	Date or Dates of Tax Collection.
		$	$			$	$			
North Vancouver	1933	341,994	189,343	Aug.31	55.4	208,718	22,469	Aug.31	10.8	July 31: Sep.30: Nov.30.
	1932	414,366	240,234	do	58.0	167,461	17,253	do	10.3	Aug.1st, Dec. 3rd.
Vancouver	1933	12,659,676*	8,555,024*	Aug.31	67.6	4,966,960	1,128,585	Aug.31	22.7	Aug.3, Sep. 6, Oct.3
	1932	12,799,471*	9,066,996*	do	70.8	3,105.028	834.043	do	26.9	do do do
Victoria	1933	1,879,700	777,885	Sep.11	41.4	701,721	95,795	Sep.11	13.7	Aug.15th
	1932	1,973,404	772.792	do	39.2	532,464	97,469	do	18.3	Aug.15th
Burnaby District	1933	799,907	371,629	Aug.31	46.5	445,097	71,201	Aug.31	16.0	June 30th
	1932	791,597	414,699	do	52.4	248,503	45,139	do	18.2	July 31st
Edmonton	1933	4,132,936**	2,275,464	Aug.31	55.0	1,754,322	463,957	Aug.31	26.4	June 3, Aug.3, Oct,3, Dec.4.
	1932	4,423,989	2,328,413	do	52.6	1,314,219	456,126	do	34.7	do do do Dec.3.
Moose Jaw	1933	838,590	239,886	Aug.31	28.6	801,764	91,867	Aug.31	11.5	Jan.1st, to Aug.31st
	1932	1,025,474	399,403	do	38.9	607,254	73,888	do	12.2	do do
Saskatoon	1933	1,764,527	735,086	Aug.31	41.6	837,754	220,583	Aug.31	26.3	July 31st.
	1932	1,875,360	861,770	do	45.9	565,833	194,797	do	34.4	do

* Gross figures. Net figures would give following percentages of collections,- 1933 - 67.6%; 1932 - 69.2%
** In 1933 for first time City allowed a discount of 5½% for all current taxes paid on or before Jan. 15th, which brought in about $550,000, so figures would not be strictly comparable until Dec. 31st.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1933 and 1932
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Current Levy: Amount of Tax Levy	Amount of Current Levy: Collected	Amount of Current Levy: As at	Amount of Current Levy: % Collected	Amount of Uncollected Taxes as at Jan. 1st.	Amount of Uncollected Taxes: paid	Amount of Uncollected Taxes: As at	Amount of Uncollected Taxes: % Collected	Date or Dates of Tax Collection
Brandon	1933	570,006	260,360	Aug.31	45.7	379,683	73,151	Aug.31	19.3	July 1st.
	1932	588,322	254,707	do	43.3	386,378	66,370	do	17.2	do
St. Boniface	1933	731,824	213,316*	Aug.31	29.1*	570,620	100,521	Aug.31	17.6	Aug. 1st.
	1932	854,006	308,527	do	36.1	478,735	94,898	do	19.8	June 1st.
Winnipeg	1933	10,092,576#	4,706,148	Aug.31	46.6#	4,685,466	1,729,907	Aug.31	36.9	Discount June to Sept. Par Oct. Penalty Nov.
	1932	10,912,067#	5,132,938	do	47.0#	4,818,701	1,728,879	do	35.9	do do
Ontario										
Belleville	1933	580,091	259,389	Aug.31	44.7	212,889	?	?	?	Aug. 4, Nov. 4
	1932	588,360	257,515	do	43.8	174,929	?	?	?	do do
Brantford		Advised information not available until after Oct. 5th.								
Cornwall	1932	268,142	213,436	Sep.1/33	79.6	79,402	?	?	?	Dec. 15th.
	1931	274,589	232,386	Sep.1/32	84.6	?	?	?	?	do
Chatham	1933	543,139	237,554	Aug.1st	43.7	241,053	98,014	Aug.1/33	40.7	June 30 & Nov. 30
	1932	579,757	249,475	do	43.0	185,230	90,572	do	48.9	do do
East Windsor	1933	693,079	355,780	Aug.31	51.0	725,369x	149,034	Aug.31	20.5	May 1st Oct 1st
	1932	1,093,697	348,345	do	31.8	845,577	166,486	do	19.7	Oct.31, with tax Prepayment plan
Galt	1933	543,063	255,716	Aug.31	47.1	175,249	55,684	Aug.31	31.8	July 2, Dec. 2
	1932	563,486	264,822	do	47.0	157,936	26,837	do	17.0	" "
Guelph	1933	815,000	395,922	Aug.21	48.6	449,730	110,584	Aug.21	24.6	July 12, Oct 11
	1932	854,644	419,247	do	49.1	324,394	86,599	do	26.7	July 6, Oct. 5
Hamilton	1933	6,805,479	3,174,754	Aug.30	46.6	1,922,151	550,619	Aug.30	28.6	June 15, Sept. 15
	1932	6,813,817	3,013,925	do	44.2	1,283,204	421,057	do	32.8	June 15, Sept. 15

Figures are gross levy. If amount placed in levy for short collections etc. were deducted percentage of current levy collected would be 53.25 in 1933 compared with 52.97 in 1932

x Apparent decrease from previous year due to registration of properties.

* Not strictly comparable with 1932 as 1933 date of collection 2 months later than in 1932.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1933 and 1932
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected	As at	% Collected	Amount of Uncollected Taxes as At. Jan 1st.	Amount of Uncollected Taxes Paid	As at	% Collected	Date or Dates of Tax Collection
Kingston	1933	869,361	554,300	Aug.31	63.8	70,000	29,800	Sept.1	42.6	June 30, Sept. 15
	1932	855,951	551,100	do	64.4	39,630	?	do	?	do do
Kitchener	1933	1,271,938	702,511*	Aug.31	55.2*	236.792	56,122	Aug.31	23.7	June 2, Oct 6
	1932	1,340,212	727,271**	do	54.3**	137,703	?	-	?	June 3, Oct.7
London	1933	3,408,615	2,341,724	Aug.31	68.7	822,446	339,911	Aug.31	41.3	June 18, Aug.18, Oct.18
	1932	3,588,690	2,532,178	do	70.6	733,981	314,879	do	42.9	do do do
Niagara Falls	1933	951,358	469,299	Aug.31	49.3	539.980	163,057	Aug.31	30.2	June 1, July 1, Aug. 1
	1932	955,564	510,660	do	53,4	434,101	168,746	do	38.9	Sept.1, Oct. 1, Nov. 1 May 27, July 22, Sep. 16
North Bay	1933	670,859	344,024	Aug. 31	51.3	157,544	47,176	Aug.31	30.0	June 14, July 17, Aug.17
	1932	659,783	351,856	do	53.3	125,273	68,592	do	54.7	Sep. 17, Oct. 19 May 14, June 15, July 15 Sep. 15, Oct. 15.
Oshawa	1933	955,000	567,693	Sept.6	59.4	587,731	186,213	Sept.6	31.7	Apr.17, June 2, July 3,
	1932	928,308	542,420	do	58.4	458,485	146,068	do	31.9	Sept. 2nd, Oct. 2nd. same dates
Ottawa	1933	6,720,033x	3,418,692	Aug.31	50.9	989,881	409,329	Aug.31	41,4	June 19, Nov. 20
	1932	6,328,028x	3,348,029	do	52.9	716,409	310,969	do	43.4	June 18, Nov. 18
Owen Sound	1933	444,377	358,637	Aug.31	80.7	82,932	26,739	Aug.31	32.2	Jan.5, Apr. 5, July 5
	1932	457,066	391,054	do	85.6	57,781	21,505	do	37.2	do do do
Peterborough	1933	923,290	293,214	Aug.31	31.8	161,218	66,722	Aug.31	41.4	July 8, Sept. 8, Nov. 8
	1932	918,022	310,230	do	33.8	120,921	52,776	do	43.6	do do do
St. Catharines	1933	1,149,086	653,926z	Aug.3	56.9	363,852	101,819	Aug.3	28.0	June 7, Aug. 3, Oct.4
	1932	1,198,042	627,699	do	52.4	278,282	85,187	do	30.6	June 8, Aug. 3, Oct. 5

* Includes 1932 arrears collection $56,122.
** Includes 1931 arrears collection amount of which was not kept separate and therefore not definitely known.
z Includes $68,086 3rd instalment monies collected under tax prepayment scheme in operation in 1933 but not in 1932. If exact comparison made, excluding 3rd instalment, percent would be 72.24 in 1933 and 77.95 in 1932.
x Gross figures, net figures would give the following percentages of collection 1933 - 53.9 1932 - 56.1.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1933 and 1932
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected	As at	% Collected	Amount of Uncollected Taxes as at Jan.1st.	Amount of Uncollected Taxes Paid	As at	% Collected	Date or Dates of Tax Collection
Sarnia	1933	756,802	345,245	June 30	45.6	409,848	93,136	June 30	22.7	June 1, Nov. 1
	1932	781,207	359,614	do	46.0	296.513	66,850	do	22.5	do do
Sault Ste.Marie	1933	762,407	363,210	Aug.31	47.6	317,675	77,222	Aug.31	24.3	June 15, Oct.15
	1932	781,407	454,195	do	58.1	278,466	104,817	do	37.6	do do
Stratford	1933	703,248	398,973	Aug.30	56.7	286,178	85,702	Aug.30	30.0	July 5, Nov. 5
	1932	693,408	?	Aug.30	?	259,818	?		?	do do
Sudbury	1933	754,343	382,471	Aug.31	50.7	426.737	112,009	Aug.31	26.2	June 20, July 20, Aug.20
	1932	795,232	426,212	do	53.6	219,574	89,609	do	40.8	do do do
Toronto	1933	36,378,545	22,731,760	Aug.19	62.5	10,134,166	4,611,199	Aug.19	45.5	May 12, July 11, Sept.12
	1932	37,522,157	24,772,672	Aug.15	66.0	8,080,462	4,143,707	Aug.15	51.3	May 6, July 6, Sept. 6
Walkerville	1933	813,400	553,458	July 31	68.0	269,989	42,300	Apr.30	15.7	June 14, Nov. 14
	1932	847,451	476,278	do	56.2	193,980	57,300	do	29.5	do do
Welland	1933	468,224	214,647	Aug.31	45.8	140,953*	44,815	Aug.31	31.8	Aug.5, Oct.5
	1932	447,741	211,519	do	47.2	156,300	55,558	do	35.5	Aug.5, Nov.5
Windsor	1933	2,638,225	1,106,406	Sept.9	41.9	3,301,591	706,095	Sept.9	21.4	May 1, Aug.1, Nov.1
	1932	3,919,191	1,579,828	do	40.3	2,547,206	925,564	do	36.3	May 1
Woodstock	1933	327,002	174,614	Sept.1	53.4	41,911	10,088	Sept.1	24.1	May 15, Oct. 16
	1932	347,433	188,647	do	54.3	25,974	7,699	do	29.6	May 16, Oct. 17
York Township	1933	2,985,821	1,099,179	Aug.31	36.8	2,028,358	663,294	Aug.31	32.7	May 15, July 15, Sept.15
	1932	2,923,391	1,182,487	do	40.4	1,658,804	618,759	do	37.3	do 5, do 5, do 5

* After deduction of Reserve of $35,238. If total before deduction of reserve were used amount collected to Aug. 31st would be 25.4% instead of 31.8.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1933 and 1932
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected	As at	% Collected	Amount of Uncollected Taxes as at Jan.1st.	Amount of Uncollected Taxes Paid	As at	% Collected	Date or Dates of Tax Collection
East York Twp.	1933	1,436,213	647,119	Aug.31	45.1	814,234	326,034	Aug.31	40.0	Apr.15, June 15, Aug.15
	1932	1,350,435	582,153	do	43.1	666,455	305,131	do	45,8	May 16, July 15, Sep.15
Scarborough Twp.	1933	701,004x	176,200	Aug.31	25.1x	852,540	230,000	Aug.31	27.0	Aug.30, Oct.30
	1932	860,898	173,000	Oct.31	20.1	675,893	250,000	do	37.0	Oct.15, Dec.10
Etobicoke Twp.	1933	535,000	183,407	Aug.31	34.3	534,386	125,707	Aug.31	23.5	July 15 #
	1932	524,864	171,293	do	32.6	448,054	140,072	do	31.3	do #
Quebec										
Lachine	1933	393,173z	212,626z	Aug.31	54.1	459.809	51,819	Aug.31	11.3	July 1
	1932	?	197,735	do	?	316,044	42,785	do	13.5	do
Montreal		Figures not available until about Nov. 20th, as property tax not payable until Oct. 1st.								
St. Hyacinthe*	1933	125,445	85,803	Aug.31	68.4	94,208	27,038	Aug.31	28.7	Mar.1st
	1932	181,065	103,294	do	57.0	83,202	18,537	do	22.3	Aug.1st
Shawinigan Falls*	1933	371,395	329,073	June 30c	88.6c	122,043/	24,732	June 30c	20.2	June 30th
	c1932	369,145	334,858	do c	90.7c	111,393	23,267	do	20.9	do
Sherbrooke	1933	593,772**	261,818	Aug.31	44.1	411,953	85,134	July 31	20.7	Aug.5
	1932	584,143**	240,032	do	41.1	353,112	41,906	do	11.9	do

x Includes $74,798 allowance for uncollectable taxes - if net figure of tax levy were used percentage would be 28.1%
No penalty added until Nov.30, but discount allowed (3% 1933, 2% 1932) if paid within 14 days of due date.
z General tax. * Municipal Only
c Fiscal year ends June 30th. / At Jan. 1st, 1933.
** Includes Levy for schools

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1933 and 1932
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Amount of Tax Levy	Amount of Current Levy Collected	As at	% Collected	Amount of Uncollected Taxes as at Jan 1st.	Amount of Uncollected Taxes Paid	As at	% Collected	Date or Dates of Tax Collection
Westmount	1933	1,706,764	1,075,858	Aug. 31	63.0	630,135	247,207	Aug. 31	39.2	Jan. 1, May 1
	1932	1,710,491	1,093,825	do	63.9	573,055	238,900	do	41.7	Jan. 1. May 1
Maritime										
Moncton	1933	679,857	444,050	Aug. 31	65.3	229,126x	63,827	Aug. 31	27.9	June 25 last date
	1932	743,968	474,019	do	63.7	234,539	58,960	do	25.1	do of discount
Halifax *	1933-34	2,105,582	1,125,725	July 31	53.5	692,809**	128,626	July 31	18.6	May 1st.
	1932-33	2,119,942	1,131,587	do	53.4	563,987z	120,929	do	21.4	do
Sydney	1933	544,695	214,416	Aug. 31	39.4	474,376	110,464	Aug. 31	23.3	Dates of Discount Apr. May, June, July
	1932	574,944	226,779	do	39.4	437,667	163,118	do	37,3	do

x After deducting reserve of $66,506. If on gross percentage would be 21.6.
* Fiscal year ends April 30th.
** As at May 1st 1933 after deduction of reserve of $441.269
z As at May 1st 1932 after deduction of reserve of $420,509

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

Municipal - Provincial - Federal

FOURTEENTH YEAR OF PUBLICATION—1933 ISSUE

GOVT PUBNS

FOREWORD

The Institute presents herewith the Fourteenth issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend financial affairs are taking in any given municipality.

We have this year again combined in the first installment what used to make up the first and second installments, and that without any delay in the issue date. This has been made possible by the more prompt return of the information requested and by the co-operation of officials. The fact that information of this character is available so much earlier in the year than previously was the case, the Institute believes, speaks well for the progress being made by Canadian municipalities in accounting and reporting. In the opinion of the Institute it also has an important bearing on the regulation of financial affairs within each municipality concerned, inasmuch as the experience of the previous year is a valuable guide in working out the programme of the current year, and should therefore be at hand early in the year if the greatest benefit is to be derived from its use. The Institute is glad to be able to offer this speeding up of service to its subscribers. The information is not entirely complete in all cases, but as much of the missing data as it is possible to obtain will be sent with supplementary issues. The policy of sending to subscribers mimeographed sheets containing advance information was also continued this year.

Statistics for Quebec Municipalities with a population from 2,000-10,000 and also for the smaller urban municipalities in the Dominion will be issued as soon as complete. Much of this material is at hand at present, and the Institute will be glad to supply any subscriber with any material available, upon request. If subscribers will turn to pages 33 and 38 to 42 inclusive, of the Thirteenth (1932) Edition, they will notice that much of the information is as at December 31st, 1932.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The manner in which taxes are being paid is an important factor in sizing up the situation. That this is true has been illustrated by the fact that the majority of Canadian municipalities which have been and are in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

The Institute wishes to express its appreciation of the excellent co-operation received from Municipal and School Treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

1105 New Wellington Building,
137 Wellington Street West.
Toronto, June, 1933.

Citizens' Research Institute of Canada

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1932		1932 TAX LEVY UNPAID At Dec. 31st, 1932			ACCUMULATED TAX ARREARS (Inc. 1932 taxes unpaid)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY	
	Dominion Census		Municipality's Report														
	1921	1931	1932		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	% of 1932 Levy Unpaid	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA					(X)									[7]		[7]	
New Westminster	14,495	17,524	20,000	5.4	$3,903,401	$195.17	$ 9,153,456	$ 458	$ 580,165	$29.01	$ 110,873	$ 5.54	19.1%	$ 226,654	$11.33	$ 343,022	$17.15
North Vancouver	7,652	8,510	10,000	4.9	2,114,484	211.45	9,328,775	933	414,366	41.43	134,447	13.44	32.4%	208,718	20.87	826,889	82.68
Vancouver	117,217	246,593	247,251	43.7	54,175,806	219.11	272,514,512	1,102	12,799,471	51.77	3,198,411	12.94	25.0%	4,966,960	20.09	1,468,643	5.94
Victoria	38,727	39,082	39,082	7.2	9,212,749	235.72	43,903,410 [8]	1,123	1,973,404	50.49	547,680	14.01	27.7%	701,721	17.95	1,675,658	42.87
Burnaby Dist	15,000	25,564	25,564	35.0	2,926,141	114.46	12,573,054	492	791,597	30.97	339,426	13.28	42.9%	445,097	17.41	1,294,086	50.62
ALBERTA																	
Calgary	63,305	83,716	83,362	40.5	11,840,994	142.04	66,848,462	802	4,409,065	52.89	1,014,277	12.17	23.0%	1,363,854	16.36	3,560,364	42.71
Edmonton	58,821	79,179	78,387	42.5	22,674,660 [1]	289.27	66,099,395	843	4,423,989	56.44	1,033,424	13.18	23.3%	1,754,322	22.38	3,973,684	50.69
Lethbridge	11,097	13,489	13,448	10.8	1,715,130	127.54	10,108,310	752	603,127	44.85	164,486	12.23	27.3%	298,001	22.16	564,623	41.99
Medicine Hat	9,634	10,300	10,300	17.0	2,013,644	195.50	10,309,240	1,001	422,229	41.99	161,877	15.72	37.4%	672,074 [4]	65.25	351,217 [5]	34.10
SASKATCHEWAN																	
Moose Jaw	19,285	21,299	21,299	15.2	2,597,916	121.97	20,059,160	942	1,025,474	48.15	496,226	23.30	48.4%	801,764	37.64	275,878	12.95
Regina	34,432	53,209	54,000*e*	13.2	8,065,725 [1]	149.37	46,465,075 [2]	860	2,448,364	45.34	879,427	16.29	35.9%	922,440	17.08	289,856 [3]	5.37
Saskatoon	25,739	43,291	43,291	12.5	8,091,182	186.90	35,113,354	811	1,875,360	43.32	722,974	16.70	38.5%	837,754	19.35	322,136 [6]	7.44
MANITOBA																	
Brandon	15,397	17,082	17,615	9.0	1,424,724 [1]	80.88	12,976,060	737	588,322	33.40	207,610	11.79	35.3%	379,683	21.55	1,053,572	59.81
St. Boniface	12,821	16,305	17,010	17.6	4,021,839	236.44	13,133,610	772	854,006	50.21	427,466	25.13	50.0%	570,620	33.55	1,377,819	81.00
Winnipeg	197,087	218,785	218,545	23.2	15,007,543	68.67	238,408,750	1,091	10,912,066	49.93	3,431,722	15.70	31.4%	4,685,466	21.44	1,951,121	8.93

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
e City's estimate.
[1] Includes unsold bonds. See footnotes, page 3.
[2] 1933 assessment.
[3] Tax sale certificates only, of which $243,430 is carried in tax arrears account by the city.
[4] After deduction of reserve of $694,975.
[5] After deduction of tax sale certificates transferred to gas extinction reserve of $386,341.
[6] After deduction of reserve for uncollected taxes of $683,768.
[7] Tax arrears and tax sale lands figures are usually after deduction of any reserves.
[8] Does not include $12,644,320 improvements taxable, but not taxed, which were included in the 1932 "Red Book" figures, nor $2,781,250 Empress Hotel property taxed at a flat rate.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements: Owner's Share, Amount	TOTAL GROSS (b) DEBENTURE DEBT: Amount	TOTAL GROSS (b) DEBENTURE DEBT: Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND: Amount	TOTAL SINKING FUNDS ON HAND: Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Per Capita	FLOATING DEBT: Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
BRITISH COLUMBIA														
New Westminster	$ 599,000	$	$29.95	$1,073,349	$6,788,364 [20]	$339.41	33.9%	$1,836,869	$ 91.84	$4,951,495	$247.57	$ 50,000	$ 35,883	$548,663
North Vancouver	551,730	.....	55.17	406,924	3,594,892 [19]	359.49	35.9%	644,619	64.46	2,950,273	295.03	11,628	308,039	102,100
Vancouver	10,398,176	.....	42.05	8,253,965	73,720,745 [7]	298.16	29.8%	14,601,025	59.05	59,119,720	239.11	5,114,454	1,411,124	3,047,353
Victoria	1,318,449	.....	33.74	24,973	16,686,116 [8]	426.95	42.6%	4,114,008	105.27	12,572,108	321.68	1,226,887	338,370	10,335
Burnaby Dist.	452,367	.....	17.70	465,850	3,855,894 [16]	150.83	15.1%	329,584	12.89	3,526,310	137.94	232,450	82,700 [17]	21,323
ALBERTA														
Calgary	2,899,283	127,417	36.31	4,572,459	29,344,858	352.02	35.2%	11,309,650	135.67	18,035,208	216.35	2,000,000	1,251,237 [1]	2,450,000x
Edmonton	3,711,602	447,533	53.06	5,134,314	43,206,563 [2]	551.20	55.1%	14,556,956	185.71	28,649,607	365.49	[3]	777,784 [4]	2,714,470
Lethbridge	361,083 [18]	[18]	26.85	507,750	4,305,584	320.17	32.0%	1,738,651	129.29	2,566,933	190.88	.....	?	174,268
Medicine Hat	195,873	?	19.02	291,387	3,976,758	386.09	38.6%	1,013,620	98.41	2,963,138	287.68	.....	80,608	143,605
SASKATCHEWAN														
Moose Jaw	662,774	34,475	32.74	904,866	6,895,903	323.76	32.4%	2,645,036	124.18	4,250,867	199.58	.....	512,204	463,286
Regina	2,754,100	274,246	56.08	2,655,012	18,322,620 [5]	339.31	33.9%	5,820,595	107.79	12,502,025	231.52	[6]	544,000	906,954
Saskatoon	2,675,550	217,484	66.83	2,785,459	15,876,902	366.75	36.6%	5,278,186	121.92	10,598,716	244.82	808,510 [9]	733,270	1,091,861
MANITOBA														
Brandon	792,000	.....	44.96	681,689	4,306,210 [10]	244.46	24.4%	2,252,782	127.89	2,053,428	116.57	[11]	410,987	468,173
St. Boniface	197,912	.....	11.63	776,981	5,624,336 [13]	330.65	33.0%	492,545 [12]	28.96	5,131,791	301.69	53,272	362,000	499,718
Winnipeg	10,025,000 [14]	.....	45.87	11,860,150	80,268,987 [15]	367.29	36.7%	27,709,897	126.79	52,559,090	240.50	939,013	4,341,797	6,963,146

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT ABOVE

1 Includes treasury bills, $419,797, to Province of Alberta.

x Approximate.

2 Includes $2,192,320 unsold debentures, which have been hypothecated at the bank against a loan of $1,250,000.

3 Loan of $1,250,000 against hypothecated debentures, the amount of which ($2,192,320) has been included in the debt figures.

4 Includes $350,000 payable to Alberta Provincial Government.

5 Includes unsold debentures of $524,000 to be issued by the city, and $314,000 covering relief work to be taken by the Government. In addition the City has guaranteed debentures amounting to $180,000.

6 Bank loans of $440,000 and demand notes of $248,614 against unsold debentures, which have been included in the debenture debt.

7 Includes $5,846,426, being share of net debt of Vancouver and District Sewage and Drainage Board, but does not include debt of $5,000,000 of Greater Vancouver Water District, against which there is a sinking fund of $209,460. This undertaking usually carries all debt charges, and in 1932 had a surplus of $5,613. Authorized but unissued bonds to extent of $4,696,078 not included.

8 Includes $375,887 unsold bonds, but not $665,000 guaranteed bonds.

9 Includes $116,992 Province of Saskatchewan relief work loan.

10 Includes $287,710 unsold debentures. Guarantees of $100,000 not included.

11 $75,231 on capital account pending sale of debentures covered by bonds unsold included in gross debenture debt.

12 Not inclusive of loan from sinking fund to City of $1,355,111.

13 Includes $663,124, being share of Greater Winnipeg Waterworks District net debt, and also unsold bonds of $181,620.

14 As given in Winnipeg School District balance sheet, against which the sinking fund is $3,669,540. Not all of this debt is issued by the City on behalf of the school district, the figures shown on the city balance sheet for schools being $8,250,000 debt and $2,580,440 sinking funds.

15 Includes $11,923,600, being share of Greater Winnipeg Waterworks net debt. See also footnote (14).

16 Includes $463,901, being share of net debt of Vancouver and District Joint Sewage and Drainage Board. Also includes unissued relief debentures, $162,774.

17 Has in addition $423,962 other current liabilities.

18 Public and separate schools.

19 In addition has guaranteed bonds of Burrard Inlet Tunnel and Bridge Co. to extent of $292,500.

20 Includes $44,483, being share of net debt of Vancouver and District Joint Sewage and Drainage Board, but not $600,000 guaranteed as to interest only.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities							SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 88,500	$	$1,411,000	$70.55	$ 362,906	$1,048,094	$52.40	$ 20,815S	$104,609S	$	$ .....
North Vancouver	703,500	.....	.....	45,050	281,000*f*	1,029,550	102.95	193,761	835,789	83.58	?	.....	.....	53,891S*f*
Vancouver	6,017,258 [2]	.....	.....	291,845	.....	6,309,103	25.52	1,365,189	4,943,914	20.00	5,051S	.....	.....	.....
Victoria	3,962,078	.....	.....	97,000	.....	4,059,078	103.86	699,719	3,359,359	85.96	31,320S	.....	.....	.....
Burnaby Dist.	639,211	.....	.....	17,700	.....	656,911	25.70	56,742	600,169	23.48	28,473D	.....	.....	.....
ALBERTA														
Calgary	5,174,931	3,037,872	2,812,886	.....	.....	11,025,689	132.26	4,831,475	6,194,214	74.31	3,094S	52,395S	28,756D	.....
Edmonton	3,376,038	3,218,851	2,534,986	.....	2,165,492*t*	11,295,367	144.10	5,320,420	5,974,947	76.22	115,938S	445,066S	1,042S	145,764S*t*
Lethbridge	420,456	731,758	456,171	.....	.....	1,608,385	119.60	756,582	851,803	63.34	10,832S	50,571S	30,343D	.....
Medicine Hat	1,015,316	451,053	.....	.....	353,140*g*	1,819,509	176.65	870,015	949,494	92.18	6,704S	41,421S	.....	100,505S*g*
SASKATCHEWAN														
Moose Jaw	1,457,493	1,182,594 [6]	.....	.....	.....	2,640,087	123.95	987,136	1,652,951	77.61	1,348S	.....	.....	.....
Regina	2,532,292 [1]	2,330,198	2,008,018	.....	.....	6,870,508	127.23	2,434,204	4,436,300	82.15	38,197S	329,625S	65,416D	.....
Saskatoon	881,257	2,181,447	1,376,419	.....	.....	4,439,123	102.54	1,931,589	2,507,534	57.92	42,293S	208,739S	66,392D	.....
MANITOBA														
Brandon	773,111	.....	445,000	.....	.....	1,218,111	69.15	589,047	628,704	35.69	2,290S	.....	25,420D	.....
St. Boniface	694,120	.....	.....	.....	663,124 [3]	1,357,244	79.79	247,292	1,109,952	65.25	15,580S	.....	.....	.....
Winnipeg	6,628,057	25,727,000	.....	2,650,000	13,423,600 [4]	48,428,657	221.60	10,877,110	37,551,547	171.83	210,084S	350,654D	.....	56,111S [5]

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

S Surplus. D Deficit.
t Telephones. *g* Gas. *f* Ferries.
[1] Includes $194,000 unsold debentures.
[2] Does not include Greater Vancouver waterworks debt. See note 7, page 3.
[3] Share of Greater Winnipeg Water District net debt largely carried by taxation.

¶ AS REPORTED BY THE MUNICIPALITY

[4] $1,500,000 for steam heating, which had a surplus of $56,111, and $11,923,600 for share of net debt of Greater Winnipeg Water District.
[5] Central steam heating.
[6] Plant has been sold.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1932		1932 TAX LEVY UNPAID At Dec. 31st, 1932			ACCUMULATED TAX ARREARS (Inc. 1932 taxes unpaid)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY	
	Dominion Census		Municipality's Report														
	1921	1931	1932		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	% of 1932 Levy Unpaid	Amount	Per Capita	Amount	Per Capita
ONTARIO					(X)												
Belleville	12,206	13,790	14,012	2.8	$2,221,560	$153.54	$10,823,360	$ 772	$ 588,360	$41.99	$ 129,811	$ 9.26	22.1%	$ 212,889	$15.19	$	$ .....
Brantford	29,449	30,107	30,724	4.9	2,932,144	95.43	28,527,530	928	1,300,033	42.31	260,268	8.47	20.0%	362,000 [1]	11.78	49,991	1.63
Cornwall	7,419	11,126	11,344	1.0	625,893	55.17	9,437,870	832	268,142	23.64	77,190	6.80	28.8%	104,616	9.22	.....	.....
Chatham	13,256	14,569	16,140	2.5	797,300	49.40	14,347,771	889	579,757	35.92	168,377	10.43	29.0%	241,053	14.93	.....	.....
East Windsor	5,870	14,251	14,009	2.6	4,502,421	321.39	22,002,750	1,570	1,093,697	78.07	415,588	29.66	38.0%	725,369	51.78	865,143	61.76
Fort William	20,541	26,277	24,709	15.4	3,041,744	123.10	32,909,778	1,332	1,354,786	54.83	?	.....	.....	366,356	14.83	372,647	15.08
Galt	13,216	14,006	14,057	2.5	1,701,421	121.04	11,274,405	802	563,486	40.09	90,181	6.41	16.0%	175,249 [2]	12.47	2,931	.21
Guelph	18,128	21,075	21,048	4.9	1,473,145	69.99	14,479,922	688	854,644	40.60	248,679	11.81	29.1%	449,730	21.37	.....	.....
Hamilton	114,151	155,547	153,504	12.1	20,242,020	131.87	171,727,800	1,119	6,813,817	44.39	1,232,437	8.03	18.1%	1,922,151	12.52	124,395	.81
Kingston	21,753	23,439	23,725	3.3	2,262,547	95.36	19,426,835	819	855,951	36.08	60,000	2.53	7.0%	70,000	2.95	.....	.....
Kitchener	21,763	30,793	31,252	4.4	3,932,424	125.83	26,844,578	859	1,340,212	42.88	130,000	4.16	9.7%	236,792	7.58	10,482	.33
London	60,959	71,148	73,726	10.0	7,616,999	103.31	87,553,831	1,187	3,588,683	48.68	625,132	8.48	17.4%	822,446	11.16	190,095	2.58
Niagara Falls	14,764	19,046	18,507	2.6	2,371,660	128.15	18,101,048	978	955,564	51.63	345,913	18.69	36.2%	539,980	29.18	19,200	1.04
North Bay	10,692	15,528	15,936	3.3	2,540,511	159.42	9,945,092	624	659,783	41.40	108,536	6.81	16.4%	157,544	9.89	5,777	.36
Oshawa	11,940	23,439	22,444	3.4	3,504,068	156.13	16,901,650	753	928,308	41.36	287,944	12.83	31.0%	587,731	26.18	1,410	.06
Ottawa	107,843	126,872	132,551	6.4	15,857,268	119.63	159,551,483	1,204	5,968,417	45.03	675,846	5.10	11.3%	989,881	7.47	?	.....
Owen Sound	12,190	12,839	12,803	4.5	956,922	74.74	8,240,945	644	444,377	34.71	56,742	4.43	12.8%	82,932	6.48	.....	.....
Peterborough	20,994	22,327	22,809	4.4	2,201,930	96.54	25,229,955	1,106	918,022	40.25	110,332	4.84	12.0%	161,218	7.07	5,253	.23
Port Arthur	14,886	19,818	20,064	13.6	1,718,927	85.67	27,571,070	1,374	1,162,764	57.95	202,589	10.10	17.4%	460,909	22.97	882,428	43.98
St. Catharines	19,881	24,753	26,161	3.7	2,241,439	85.68	25,115,555	960	1,198,042	45.79	219,777	8.40	18.3%	363,852	13.91	128,828	4.92
St. Thomas	16,026	15,430	16,072	2.8	1,314,446	81.78	16,921,990	1,053	652,823 [3]	40.62	131,815	8.20	20.2%	282,619	17.58	.....	.....
Sandwich	4,415	10,715	11,070	3.1	3,177,529	287.04	15,910,617	1,437	786,257	71.03	340,125	30.72	43.2%	572,979	51.76	458,903 [4]	41.45
Sarnia	14,877	18,191	17,623	2.5	1,103,367	62.61	18,556,720	1,053	781,207	44.33	220,189	12.49	28.2%	410,000	23.26	?	.....
Sault Ste. Marie	21,092	23,082	23,504	7.6	1,918,155	81.61	20,303,059	864	781,406	33.24	180,108	7.66	23.0%	317,675	13.51	225,513	9.60
Stratford	16,094	17,742	18,673	4.4	1,620,695	86.79	15,408,767	825	693,408	37.13	?	?	?	286,178	15.33	.....	.....
Sudbury	8,621	18,518	18,352	4.0	3,126,144	170.34	12,539,065	683	795,232	43.33	333,326	18.16	41.9%	426,737 [5]	23.25	9,434	.51
Timmins	3,843	14,200	16,318	1.6	1,020,108	62.51	6,685,259	410	455,195	27.90	138,654	8.50	30.5%	178,401 [6]	10.93	3,318	.20
Toronto	521,893	631,207	626,674	32.3	92,313,673	147.31	1,061,652,753	1,694	37,359,625	59.62	7,488,902	11.95	20.0%	10,122,923	16.15	172,682	.27
Walkerville	7,059	10,105	10,458	1.6	2,467,318	235.92	17,410,191	1,665	847,451	81.03	183,181	17.51	21.6%	269,989	25.81	15,147	1.44
Welland	8,654	10,709	10,655	1.7	1,339,244	125.69	9,737,476	914	447,741	42.02	103,522	9.72	23.1%	176,191 [7]	16.53	36,833	3.45
Windsor	38,591	63,108	61,173	4.9	10,703,312	174.97	80,170,280	1,310	3,919,191	64.07	1,763,799	28.83	45.0%	3,301,591	53.97	39,893	.65
Woodstock	9,935	11,395	11,007	2.4	780,282	70.89	7,795,227	708	347,433	31.56	29,950	2.72	8.6%	41,911	3.80	.....	.....
York Twp. ‖	?	62,978	66,383	7.9	11,464,586	172.70	27,871,126	420	2,923,391	44.04	1,199,731	18.07	41.0%	2,028,358	30.55	256,093	38.6
Twp. of E. York ‖	.....	33,030	35,004	5.8	5,196,517	148.46	14,978,281	428	1,350,435	38.58	559,139	15.97	41.4%	814,234	23.26	27,115	.....
Scarborough Twp. ‖	9,406	20,682	18,833	63.7	2,853,862	151.54	7,919,861	421	860,898	45.76	458,101	24.33	53.2%	852,540	45.27	.....	.....
Etobicoke Twp. ‖	10,463	12,276	12,804	42.4	1,102,890 [8]	86.14	6,621,662	517	524,864	40.99	220,014	17.18	41.9%	534,386	41.74	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

‖ Organized as a township, although mainly or partly suburban in character.

[1] After deducting reserve, collection of arrears to May 25th, 1933, was $68,000.

[2] After deducting $20,000 reserve.

[3] Apparent increase over 1931 is due to the fact that 1931 did not include L.I. levy.

[4] Includes $450,930 registered for arrears of taxes.

[5] After deducting reserve of $30,000.

[6] Reserve of $52,215 against this.

[7] Reserve of $35,238 against this.

[8] Not inclusive of debt apportioned to Long Branch ($961,911) on which Twp. still liable on guarantee.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Other than Separate	Separate	Combined Per Capita	Owner's Share										
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO														
Belleville	$ 976,204	$	$69.67	$ 961,785	$3,303,638	$235.77	23.6%	$ 962,463	$ 68.69	$2,341,175	$167.08	$129,986	$ 80,901	$310,000x
Brantford	709,375	.....	23.09	857,364	51,779,532 [1]	188.11	18.8%	1,352,325	44.02	4,427,207	144.09	[4]	29,308	.....
Cornwall	241,001	.....	21.24	367,012 [2]	751,272	66.22	6.6%	.....	.....	751,272	66.22	.....	.....	.....
Chatham	149,427	.....	9.26	386,812 [2]	1,089,624	67.51	6.7%	.....	.....	1,089,624	67.51	.....	110,000	.....
East Windsor	892,216	755,873	117.64	1,920,068	5,138,622 [3]	366.80	36.7%	6,013	.42	5,132,609	366.37	598,000	757,000	6,013
Fort William	1,784,775	?	72.23	1,119,737	8,966,706 [9]	362.89	36.3%	4,305,949	174.27	4,660,757	188.62	525,000	69,179	1,368,267 [2]
Galt	491,562	.....	34.97	553,884	3,009,680	214.10	21.4%	878,242	62.47	2,131,438	151.63	94,700	193,882	142,836
Guelph	605,812	.....	28.78	968,222	3,980,649	189.12	18.9%	1,924,376	91.42	2,056,318	97.70	.....	380,000	476,543
Hamilton	5,816,611	510,000	41.21	2,143,945	31,183,245	203.14	20.3%	3,208,963	20.90	27,974,282	182.24	4,074,627	1,892,300	.....
Kingston	775,353	.....	.....	685,186	3,807,017	160.46	16.0%	1,303,419	54.94	2,503,598	105.52	80,000	42,311	319,860
Kitchener	964,442	205,960	37.45	1,048,404	4,744,340	151.81	15.2%	.....	.....	4,744,340	151.81	200,000	420,147	.....
London	2,880,405	.....	39.07	1,071,292	12,844,043 [5]	174.21	17.4%	1,938,504	26.29	10,905,539	147.92	538,000	765,227	238,685
Niagara Falls	510,101	.....	27.56	868,832	3,466,735	187.32	18.7%	.....	.....	3,466,735	187.32	130,000	673,380	.....
North Bay	612,306	121,480	46.05	461,930	2,995,196 [6]	187.95	18.8%	.....	.....	2,995,196 [6]	187.95	27,783	311,199	.....
Oshawa	1,062,000	.....	47.32	1,282,885	4,938,534 [7]	220.04	22.0%	.....	.....	4,938,534 [7]	220.04	58,000	347,783	.....
Ottawa	4,088,027	1,428,670	41.62	4,172,623 [2]	26,322,265	198.58	19.8%	5,600,923	42.25	20,721,342	156.33	929,162 [8]	1,565,757 [8]	679,317 [2]
Owen Sound	247,000	8,000	19.92	274,622	1,764,446	137.81	13.8%	771,671	60.27	992,775	77.54	.....	.....	118,430
Peterborough	878,264	.....	38.50	643,486	5,164,602	226.43	22.6%	1,778,526	77.98	3,386,076	148.45	17,276	159,583	260,992
Port Arthur	1,200,107	?	59.81	928,801	6,371,192 [10]	317.54	31.7%	3,250,840	162.02	3,120,352	155.52	174,707	451,070	618,116
St. Catharines	772,038	.....	29.51	1,045,178	4,048,891 [11]	154.77	15.5%	1,223,761	46.78	2,825,130	107.99	.....	100,000	378,845
St. Thomas	347,613	.....	21.63	305,438	1,814,276	112.88	11.3%	32,602	2.03	1,781,674	110.85	[12]	307,019 [12]	.....
Sandwich	753,150	304,663	95.55	1,994,819 [2]	3,574,430 [13]	322.89	32.3%	.....	.....	3,574,430	322.89	131,874	394,662	.....
Sarnia	477,356	.....	27.09	125,111	2,411,037	136.81	13.7%	2,000	.11	2,409,037	136.70	[14]	413,103 [14]	.....
Sault Ste. Marie	1,262,030	127,000	59.10	827,324	4,051,284 [15]	172.37	17.2%	1,785,736	75.98	2,265,548	96.39	.....	150,000	390,231
Stratford	525,467	76,000	32.21	938,290	3,576,953	191.56	19.1%	1,415,787	75.82	2,161,166	115.74	.....	335,000	678,244 [2]
Sudbury	391,316	364,111	41.16	1,634,052 [2]	3,707,614 [16]	202.03	20.2%	15,597	.85	3,692,017	201.18	519,888	437,176	.....
Timmins	513,582	241,975	46.30	133,142	1,211,036	74.21	7.4%	.....	.....	1,211,036	74.21	.....	145,000	.....
Toronto	26,441,881	2,415,000	46.05	17,598,632	197,479,861 [17]	315.12	31.5%	24,182,964	38.59	173,296,897	276.53	[12]	2,500,000 [12]	24,853
Walkerville	1,074,768	.....	102.77	699,001	3,141,109 [18]	300.35	30.0%	.....	.....	3,141,109	300.35	323,950	331,350	.....
Welland	592,424	.....	55.60	341,298	2,433,390	228.38	22.8%	539,797	50.66	1,893,593	177.72	77,022	16,337	168,766 [2]
Windsor	4,249,348	1,170,000	88.59	2,382,149	14,855,573 [19]	242.85	24.3%	247,698	4.05	14,607,875	238.80	597,614	2,776,431	.....
Woodstock	163,495	.....	14.85	246,956	1,246,670	113.26	11.3%	357,920	32.52	888,750	80.74	.....	155,000	39,246
York Twp	3,351,320	.....	50.48	6,773,241 [2]	13,672,541	205.93	20.6%	.....	.....	13,672,541	205.93	4,154,184	900,000x	.....
Twp. of E. York	1,597,719	.....	45.64	2,679,754 [2]	5,640,531	161.14	16.1%	.....	.....	5,640,531	161.14	586,041	323,963	.....
Scarborough Twp	844,437	.....	44.84	1,984,945 [2]	4,022,325	213.58	21.3%	.....	.....	4,022,325	213.58	112,000	774,728	.....
Etobicoke Twp	597,743	.....	46.68	417,700 [2]	2,146,190 [20]	167.62	16.8%	.....	.....	2,146,190 [20]	167.62	294.912	185,612	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

1 Includes $240,500 unsold debentures, but not $60,000 guaranteed debentures.

2 Total for local improvements.

3 Includes $224,213, being share of Essex Border Utilities debt, but not $485,274 guarantee for Street Railway, or $968,069 joint liability with Walkerville for waterworks.

4 $215,500 against unsold debentures included in total debt.

5 Includes $460,539 unsold bonds, but not guarantee for Western Fair of $180,000.

6 Includes $268,532 unsold debentures.

7 Includes $200,010 unsold bonds.

8 Floating debt.

9 Includes $487,525 unsold bonds, but not $290,099 guaranteed bonds.

10 Not inclusive of General Hospital bonds of $418,000 guaranteed, upon which City pays debt charges.

11 Not including $87,750 General Hospital guarantee.

12 Total not divided.

13 Includes $189,103, being share of Essex Border Utilities debt, but not guarantee of about $747,607 for Street Railway.

14 Total bank loans.

15 Not including hospital guarantee of $45,000, but does include separate school debt not included in 1931.

16 Not including guarantee of $75,000 for Street Railway.

17 Not including guaranteed bonds to extent of $23,179,000, made up of Harbour, $22,488,000, mostly carried by taxation; Toronto Housing Co., Ltd., $671,000; Industrial School, $20,000; but does include separate school debt of $2,415,000, against which sinking fund is $1,118,165 and is included in sinking funds for Toronto above.

18 Includes $188,699, being share of Essex Border Utilities debt, but not Street Railway guarantee of $759,593, nor joint liability with East Windsor for Water Commission debt, which was $968,069, and surplus on operation, $19,721.

19 Includes $819,390, being share of Essex Border Utilities debt, but not S.W. & A. Ry. guarantee of $2,705,772, or W.E. & L.Sh. Ry. guarantee of $354,488. Both these latter had deficits.

20 Not inclusive of debentures apportioned to Long Branch ($961,911) on which Twp. still liable on guarantee.

x Approximate.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 81,006	$ 58,000	$	$	$	$ 139,006	$ 9.92	$ 19,391	$ 119,615	$ 8.54	$ 11,778S	$ 13,553S	$	$ .....
Brantford	1,111,663	393,750	353,750	108,000	.....	1,967,163	64.03	472,099	1,495,064	48.66	6,045S	5,568S	? D	.....
Cornwall	125,379	.....	.....	.....	.....	125,379	11.05	.....	125,379	11.05	15,489S	.....	.....	.....
Chatham	28,542	263,782	.....	.....	.....	292,324	18.11	.....	292,324	18.11	18,478S	1,824S	.....	.....
East Windsor	[1]	113,029	[2]	292,946	224,213 [3]	630,188	44.98	.....	630,188	44.98	19,721S [1]	7,544S	.....	.....
Fort William	1,650,575	415,500	1,229,000	.....	205,000 *t*	3,500,075	141.65	1,881,062	1,619,013	65.52	21,225S	20,764S	78,784D	29,638S *t*
Galt	333,702	324,665	.....	12,674	.....	671,041	47.74	241,024	430,017	30.59	2,297S	3,254S	.....	.....
Guelph	428,166	114,106	140,668	125,531	171,000 *r*	979,471	46.53	396,298	583,173	27.71	16,054S	26,962S	36,885D	31,634S *r*
Hamilton	5,611,281	3,341,533	.....	195,151	.....	9,147,965	59.59	1,415,703	7,732,262	50.37	101,373S	87,861S	.....	.....
Kingston	17,000	379,850 [15]	.....	.....	[15]	396,850	16.73	155,799	241,051	10.16	6,000S	76,882S	.....	5,493S *g*
Kitchener	214,100	338,822 [7]	185,905	73,089	.....	811,916	25.98	.....	811,916	25.98	25,287S	43,957S	18,394D	15,151S *g*
London	1,033,807	1,024,346	.....	374,390	1,722,521 [4]	4,155,064	56.36	866,524	3,288,540	44.61	104,490S	78,010S	.....	222,249D [4]
Niagara Falls	568,755	375,926	.....	150,394	.....	1,095,075	59.17	.....	1,095,075	59.17	2,241D	33,503S [11]	.....	.....
North Bay	454,685	.....	.....	.....	.....	454,685	28.53	.....	454,685	28.53	12,694S	.....	.....	.....
Oshawa	634,515	260,796	.....	349,721	189,434 [5] *g*	1,434,466	63.91	.....	1,434,466	63.91	7,519D	19,636D	.....	.....
Ottawa	5,576,781	930,230	.....	390,972	.....	6,897,983	52.04	2,033,909	4,864,074	36.70	79,127D [6]	42,103S	.....	.....
Owen Sound	126,000	14,000	.....	.....	40,000 *g*	180,000	14.06	144,147	35,853	2.80	6,576S	10,104D	.....	2,612D *g*
Peterborough	867,960	527,920	.....	.....	311,000 *g*	1,706,880	74.83	522,734	1,184,146	51.91	3,175S	12,375D	.....	452S *g*
Port Arthur	1,885,317	405,921	550,584	.....	138,820 *t*	2,980,642	148.56	1,579,217	1,401,425	69.85	6,849S	37,148S	11,444D	9,771S *t*
St. Catharines	558,803	220,607	.....	77,430	.....	856,840	32.75	273,149	583,691	22.31	14,969S	9,490S	.....	.....
St. Thomas	338,678	32,796	[8]	.....	95,754 *g*	467,228	29.07	.....	467,228	29.07	614S	9,658S	.....	243S *g*
Sandwich	39,642	110,403	.....	57,753	189,103 [3]	396,901	35.85	.....	396,901	35.85	13,460D	3,672D [11]	.....	.....
Sarnia	356,969	149,889	.....	90,455	708,357 *e*	1,305,670	74.09	.....	1,305,670	74.09	14,406S	9,428S	.....	.....
Sault Ste. Marie	654,161 *z*	*z*	.....	.....	.....	654,161	27.83	306,768	347,393	14.78	175S	9,875S	.....	.....
Stratford	206,062	412,000	.....	117,150	88,280 *g*	823,492	44.10	283,021	540,471	28.95	5,907S	2,839D	.....	5,754D *g*
Sudbury	167,231	260,139	.....	138,503	.....	565,873	30.84	.....	565,873	30.84	19,884S	111,167S	.....	.....
Timmins	190,928	.....	.....	.....	.....	190,928	11.70	.....	190,928	11.70	1,734S	.....	.....	.....
Toronto	26,031,739	28,231,000	32,697,440	446,000	5,343,000 [9]	92,749,179	148.00	11,765,955	80,983,224	129.22	910,025S	329,849D	2,976S	[10]
Walkerville	[12]	153,043	[13]	332,049	188,699 [3]	673,791	64.43	.....	673,791	64.43	[12]	3,679S	[13]	.....
Welland	408,229	263,119	.....	84,000	.....	755,348	70.89	200,999	554,349	52.02	1,399S	6,793S	.....	.....
Windsor	818,480	1,415,144	[14]	966,855	819,390 [3]	4,019,869	65.71	115,296	3,904,573	63.83	22,727S	28,679D	[14]	.....
Woodstock	59,971	77,339	.....	64,000	.....	201,310	18.28	92,842	108,468	9.85	17,766S	5,729S	.....	.....
York Twp.	506,175	432,378	1,052,506	216,896	.....	2,207,955	33.26	.....	2,207,955	33.26	10,099S [16]	?	.....	.....
Twp. of East York	169,196	274,818	.....	.....	.....	444,014	12.68	.....	444,014	12.68	?	1,600S *x*	.....	.....
Scarborough Twp.	957,663	210,800	.....	.....	.....	1,168,463	62.04	.....	1,168,463	62.04	872S	3,834S	.....	.....
Etobicoke Twp.	797,148 [17]	198,505 [17]	.....	47,647 [17]	.....	1,043,300 [17]	81.48	.....	1,043,300 [17]	81.48	? [16]	3,182D [11]	.....	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

S Surplus. D Deficit.
g Gas. *t* Telephone. *r* Guelph Junction Railway.
e Grain elevator sold under 20-year agreement to Sarnia Elevator Co., Ltd.
z Waterworks and electric light debt combined. *x* Approximate.
[1] Plant owned jointly by East Windsor and Walkerville. Joint liability, $968,069.
[2] Guarantee of $485,274 for S.W. & A. Ry. Not self-supporting in 1932.
[3] Share of Essex Border Utilities debt partly borne by taxation.
[4] London and Port Stanley Railway.
[5] Gas plant has been sold. Mortgage taken and debt charges assumed by purchaser.
[6] New filtration plant in operation, but increased rates only applied from May 1st instead of Jan. 1st, 1933.
[7] Electric light and gas.

¶ AS REPORTED BY THE MUNICIPALITY

[8] Debt $64,800, but operation discontinued.
[9] Made up of Exhibition, $3,259,000; Winter Fair, $1,688,800; abbatoir, $304,000; ferries, $91,000; radials not operating included in general debt.
[10] Exhibition, $158,375 deficit; Winter Fair, $89,972 deficit; abbatoir, $27,225 deficit; ferries, $53,396 deficit.
[11] 1931 figure.
[12] Plant owned jointly with East Windsor. Debenture debt, $968,069; operating results, $19,721 surplus.
[13] Street Railway guarantee, $759,593. Not self-supporting in 1932.
[14] See note 19, page 6.
[15] Includes gas.
[16] Debt charges carried by levies.
[17] Not inclusive of amounts apportioned to Long Branch.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1932			1932 TAX LEVY UNPAID At Dec. 31st, 1932			ACCUMULATED TAX ARREARS (Inc. 1932 taxes unpaid)	
	Dominion Census		City's Report						School Administration Only	Municipal Only	Combined					
	1921	1931	1932		Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita	% of 1932 Levy	Amount	Per Capita
QUEBEC					(X)											
Chicoutimi.....@	8,937	11,877	11,877	1.9	$	$	$	$	$ 69,860	$	$	$	$	.....	$	$ .....
Granby	6,785	10,587	10,742	1.5	‡	.....	5,751,195	535	65,259	83,559	13.85	26,000	2.42	17.5%	34,023	3.17
Hull (Apr. 30, 1933)	24,117	29,433	29,339	6.2	3,155,412	107.55	19,588,415	668	219,212	454,223	22.95	?	.....	.....	320,287	10.92
Joliette	9,039	10,765	11,346	2.0	‡	.....	4,763,910	420	57,724	80,617	12.19	28,994	2.55	21.1%	95,267	8.40
Lachine	15,404	18,630	18,838	4.7	‡	.....	20,461,229	1,086	270,111	688,915	50.91	205,845	10.93	21.5%	459,809	24.41
Levis	10,470	11,724	11,912	3.5	610,539	51.25	5,964,215	500	24,372	198,429	18.70	141,062	11.84	63.3%	217,952	18.30
Montreal	618,506	818,577	818,577	50.2	‡	.....	983,145,389	1,201	9,312,857	24,907,657[11]	41.80	11,499,706[11]	14.05	33.6%	19,343,111[11]	23.63
Outremont	13,249	28,641	28,500	1.5	6,539,409	229.45	42,268,053	1,483	316,710	908,580[8]	42.99	316,998	11.12	25.9%	421,878	14.80
Quebec (Apr. 30, 1932)	95,193	130,594	139,846	8.8	20,822,531	148.90	120,282,142	860	1,133,972	3,335,514	31.96	1,359,173	9.72	30.4%	3,521,815	25.18
St. Hyacinthe	10,859	13,448	13,817	1.7	1,195,180	86.50	12,125,380	878	52,059	182,833	17.00	51,020	3.69	21.7%	94,208	6.82
St. Johns (Dec. 31, 1931)	7,734	11,256	11,256	2.1	‡	.....	11,738,249	1,043	53,927	152,556	18.34	?	?	?	110,656	9.83
Shaw'gan Falls(Jan. 31/33)	10,625	15,345	15,345	1.5	‡	.....	24,950,331[10]	1,626	237,328	348,724[10]	38.19	?	.....	.....	122,043	7.95
Sherbrooke	23,515	28,933	29,769	4.8	3,919,808	131.67	26,859,380	902	*m*	584,143	19.62	229,900	7.72	39.4%	411,953	13.84
Sorel	8,174	10,320	9,778	3.1	964,800	98.67	3,607,725	369	33,732	117,918	15.51	56,322	5.76	37.1%	75,503	7.72
Thetford Mines	8,272	10,701	10,189	3.3	268,700	26.37	5,553,550	545	55,442	122,600	17.47	21,000	2.06	11.8%	87,875	8.62
Three Rivers	22,367	35,450	40,000	5.0	8,486,902	212.17	28,861,925[4]	721	378,211	954,879	33.33	332,452	8.31	24.9%	625,810	15.65
Valleyfield.....@	9,215	11,411	11,411	.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Verdun	25,001	60,745	60,745	2.2	‡	.....	42,506,290	700	348,700	879,571[9]	20.22	350,817	5.77	28.5%	458,278	7.54
Westmount	17,593	24,235	26,000	1.5	5,263,016	202.42	72,095,455	2,773	686,573	809,287	57.53	231,016	8.88	15.5%	630,135	24.24
NEW BRUNSWICK																
Moncton	17,488	20,689	21,169	3.3	2,104,824	99.43	24,307,723	1,148	*m*	743,968	35.14	184,517	8.72	24.8%	229,126[1]	10.82
Saint John	47,166	47,514	47,514	14.3	3,517,105	74.02	50,220,000	1,057	*m*	1,866,359	39.28	335,603	7.06	18.0%	607,074[2]	12.78
NOVA SCOTIA																
Glace Bay	17,007	20,706	20,700	9.7	1,104,471	53.36	5,272,255	255	*m*	380,504	18.38	110,093	5.32	28.9%	234,696	11.34
Halifax (Apr. 30, 1932)	58,372	59,275	59,275	6.7	8,930,087	150.66	59,942,925	1,011	*m*	2,107,024	35.55	431,372	7.28	20.5%	563,989[7]	9.51
Sydney	22,545	23,089	25,000	5.8	1,528,631	61.15	12,926,862	517	*m*	574,944	23.00	280,405	11.22	48.8%	474,376[3]	18.97
PRINCE EDWARD ISLAND																
Charlottetown	12,347	12,361	12,387	1.9	1,266,576	102.25	8,807,163	711	*m*	176,143	14.22	47,366	3.82	26.9%	63,670	5.14

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

m Included in municipal.
(X) Not including bank loans in anticipation of debenture issues. For these, see third last column, next page.
‡ Not segregated.
[1] After deducting reserve of $66,506.
[2] Reserve of $420,680 against this.
[3] After deduction of reserve of $45,230.
@ 1932 information not received.
[4] Not inclusive of $23,532,700 industrial property partially exempt.
[7] After deduction of reserve of $420,509.
[8] For 14 month period.
[9] Not inclusive of water tax which was included last year and amounted to about $260,000.
[10] 1931 latest information available.
[11] Includes water tax but not local improvements tax.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS ¶		Local Improvements Owner's Share	TOTAL GROSS (b) DEBENTURE DEBT						Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita			
QUEBEC												
Chicoutimi @	$ 335,656	$ 28.26	$	$	$	.....	$	$	$	$	$	$ .....
Granby	196,900	18.33	.....	956,600	89.05	8.9%	122,990	11.45	833,610	77.60	.....	.....
Hull (Apr. 30, 1933)	563,000	19.19	1,946,600	4,875,600	166.18	16.6%	559,925	19.08	4,315,675	147.10	[4]	269,340 [4]	266,478
Joliette	193,400	17.04	?	1,296,600	114.27	11.4%	237,295	20.91	1,059,305	93.36	.....	20,500	.....
Lachine	1,270,327	67.43	?	6,099,867	323.81	32.4%	887,035	47.09	5,212,832	276.72	.....	200,125	.....
Levis	59,800	5.02	.....	1,209,500	101.53	10.1%	.....	.....	1,209,500	101.53	.....	173,851	.....
Montreal	42,800,444	52.29	51,335,036	278,355,151 [9]	340.05	34.0%	26,841,221	32.79	251,513,930	307.26	[4]	12,000,000 [4]	.....
Outremont	1,503,043	52.74	?	7,846,043 [6]	275.30	27.5%	1,306,634	45.85	6,539,409	229.45	.....	.....	?
Quebec (Apr. 30, 1932)	6,581,789	47.06	.....	31,477,459	225.09	22.5%	2,752,629	19.68	28,724,830	205.40	4,358,498 [2]	2,348,352	.....
St. Hyacinthe	212,884	15.41	?	1,624,232	117.55	11.7%	39,773	2.88	1,584,459	114.67	.....	52,706 [7]	.....
St. Johns (Dec. 31, 1931)	175,046	15.55	.....	1,641,466	145.83	14.5%	159,013	14.13	1,482,453	131.70	?	?	.....
Shawinigan Falls	1,541,000	100.42	?	5,209,400	339.48	33.9%	407,613	26.56	4,801,787	312.92	.....	.....	.....
Sherbrooke	734,490	24.67	?	7,269,618	244.20	24.4%	1,340,203	45.02	5,929,415	199.18	.....	262,000	.....
Sorel	236,000	24.14	.....	1,528,300	156.30	15.6%	.....	.....	1,528,300	156.30	[4]	44,936 [4]	.....
Thetford Mines	47,000	4.61	.....	511,700	50.22	5.0%	.....	.....	511,700	50.22	.....	.....	.....
Three Rivers	2,155,100	53.88	4,173,295	11,347,700	283.69	28.3%	1,466,435	36.66	9,881,265	247.03	.....	1,125,452	529,527
Valleyfield @	59,194	5.19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Verdun	3,037,053	50.00	1,667,000	11,251,453	185.22	18.5%	1,528,090	25.16	9,723,363	160.06	.....	250,000	?
Westmount	767,827	29.53	1,448,660	7,681,994	295.46	29.5%	2,239,928	86.15	5,442,066	209.31	.....	.....	?
NEW BRUNSWICK												
Moncton	733,500	34.65	.....	4,280,074 [3]	202.18	20.2%	1,264,902	59.75	3,015,172	142.43	[4]	284,056 [4]	.....
Saint John	2,378,500	50.06	78,253	9,416,172	198.18	19.8%	3,170,384 [5]	66.73	6,245,788	131.45	133,013	208,873	.....
NOVA SCOTIA												
Glace Bay	493,600	23.85	.....	1,744,600 [8]	84.28	8.4%	365,236	17.64	1,379,364	66.64	.....	61,195	.....
Halifax (Apr. 30, 1932)	2,536,031	42.78	478,376	14,418,827	243.25	24.3%	3,456,535	58.31	10,962,292	184.94	297,056	449,362	144,772
Sydney	432,000	17.28	.....	3,257,993	130.32	13.0%	1,194,369	47.77	2,063,624	82.55	398,000	392,750	.....
PRINCE EDWARD ISLAND												
Charlottetown	135,000	10.90	.....	1,749,100	141.20	14.1%	290,524	23.45	1,458,576	117.75	.....	62,393	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

¶ See page 10 for School Districts.

@ 1932 municipal information not received.

1 1931 figure.

2 May be partly for current purposes.

3 In addition, hospital debentures for $280,000 guaranteed.

4 Total—not divided.

5 In addition, the City has an investment in bonds of $591,106 received in connection with the harbour purchase by the Dominion Government.

6 Includes $173,000 unsold debentures.

7 Floating debt.

8 Includes $136,000 unsold bonds.

9 In addition, contingent liability re net debt of Montreal Metropolitan Commission amounting to $18,577,220.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS									QUEBEC SCHOOL DISTRICTS ¶						
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. debt less P.U. sinking funds)		Results for the Year (after Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Net Debenture Debt	
	Water Works	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Others							
QUEBEC																
Chicoutimi @	$	$	$	$	$	$	$	$	$	C.	$ 6,351,931	$ 69,861	$ 335,653	$ 7,827	$ 327,829	Chicoutimi
Granby	488,049	.....	488,049	45.43	‡	.....	.....	?	.....	C.	5,870,650	55,771	196,900	.....	196,900	Granby
Hull (Apr. 30, 1933)	1,255,960	.....	1,255,960	42.81	95,697	1,160,263	39.55	8,031S	.....	P.	948,835	9,488	.....	.....	.....	
Joliette	296,000	170,000 *e*	466,000	41.07	‡	.....	.....	1[1],466S	32,793S	C.	18,745,974	208,935	563,000	87,082	475,918	Hull
Lachine	917,300	257,006 [1]	1,174,306	62.34	‡	.....	.....	6,139S	?	P. [3]	1,714,637	19,277	.....	.....	.....	
Levis	598,761	.....	598,761	50.28	.....	598,761	50.28	2,8[0]0D	.....	C.	4,373,396	54,669	193,400	.....	193,400	Joliette
Montreal	43,734,423	.....	43,734,423	53.43	‡	.....	.....	? S	.....	P.	244,423	3,055	.....	.....	.....	
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....	C.	4,770,323	43,050	269,000	.....	269,000	Lachine
Quebec (Apr. 30, 1932)	7,295,632 [12]	963,912 *h*	8,259,544	59.06	357,745 [12]	7,901,799	56.50	?	.....	C. [2]	10,346,661	105,057	460,000	56,057	403,943	
St. Hyacinthe	389,279	.....	389,279	28.17	.....	389,279	28.17	545S	.....	P. [3]	10,167,361	122,004	541,327	44,211	497,116	
St. Johns (Que.) (Dec. 31, 1931)	537,242	? *h*	537,242	47.73	‡	.....	.....	?	.....	C.	4,185,090	23,107	59,800	.....	59,800	Levis
Shawinigan Falls	936,549 [8]	.....	936,549	61.03	‡	.....	.....	?	.....	P.	230,305	1,382	.....	.....	.....	
Sherbrooke	437,460	2,326,640 [3]	2,764,100	92.85	754,493	2,009,607	67.51	8,236S	[4]	C.	808,130,100	6,330,173	33,161,364	1,711,746	31,449,618	Montreal
Sorel	563,500	.....	563,500	57.63	.....	563,500	57.63	5,371S [9]	.....	P.	170,140,602	2,982,684	9,639,080	2,552,400	7,086,680	
Thetford Mines	243,000	? *h*	243,000	23.85	.....	243,000	23.85	8,200S	.....	C.	16,523,344	92,036	424,500	83,142	341,358	
Three Rivers	1,390,550	183,490 *f*	1,574,040	39.35	179,677	1,394,363	34.86	17,863D [5]	18,620D [6]	C. [3]	11,600,000	58,789	244,200	5,000	239,200	Outremont
Valleyfield @	.....	.....	.....	.....	.....	.....	.....	.....	.....	P.	11,195,640	111,956	834,343	52,796	781,547	
Verdun	1,113,533	300,000 *h* [7]	1,413,533	23.27	‡	.....	.....	?	.....	C.	111,000,000	1,054,500	6,404,000	999,600	5,404,400	Quebec
Westmount	.....	425,000 *e*	425,000	16.35	245,950	179,050	6.89	.....	48,471S *e*	P. [3]	6,857,136	95,000	177,789	56,187	121,602	
NEW BRUNSWICK										C.	6,407,425	51,259	212,884	.....	212,884	St. Hyacinthe
Moncton	1,270,500	214,574 *h*	1,485,074	70.15	574,726	910,348	43.00	1,125S	.....	P.	266,580	800	.....	.....	.....	
Saint John	3,086,083	1,134,972 [2]	4,221,055	88.84	1,492,372	2,728,683	57.43	2,921D	14,464S *e*	C.	7,667,720	50,758	154,646	.....	154,646	St. Johns
NOVA SCOTIA										P. [3]	316,350	3,163	20,400	.....	20,400	
Glace Bay	178,500	145,000 [10]	323,500	15.63	48,607	274,893	13.28	7,774S [11]	22,274S	C.	25,691,588	205,533	1,311,000	221,162	1,089,838	Shawinigan Falls
Halifax (Apr. 30, 1932)	2,080,221	438,484 *h*	2,518,705	42.49	486,500	2,032,205	34.28	16,241S	.....	P.	21,303,443	31,895	230,000	36,487	193,513	
Sydney	610,000	118,993 *h*	728,993	29.16	194,000	534,993	21.40	5,188D	.....	C. [3]	20,993,725	146,955	466,500	32,360	434,140	Sherbrooke
PRINCE EDWARD ISLAND										P.	6,901,330	82,565	267,900	76,527	191,373	
Charlottetown	200,000	34,000 *h*	234,000	18.89	42,000 *x*	192,000	15.50	1,189S	.....	C.	3,476,975	33,032	236,000	.....	236,000	Sorel
										P. [3]	116,675	700	.....	.....	.....	
										C.	5,379,750	53,798	47,000	.....	47,000	Thetford M's.
										C. [4]	36,366,650	417,824	2,155,100	67,705	2,087,395	Three Rivers
										P. [3]	1,124,835	14,845	.....	.....	.....	
										C. [3]	7,516,600	52,616	52,125	.....	52,125	Valleyfield
										P.	421,025	6,578	.....	.....	.....	
										C. [1]	31,519,120	252,152	1,832,800	50,177	1,782,623	Verdun
										P. [3]	6,005,590	52,471	1,204,253 [5]	88,886	1,115,367	
										C.	14,089,555	84,537	175,000	46,132	128,868	Westmount
										P. [2]	57,974,515 [2]	602,036 [2]	592,827	.....	592,827	

f Ferry. *e* Electric light. ‡ Not segregated.
h Housing. *x* Approximate.
S Surplus. D Deficit. @ 1932 Municipal information not received.

1 Electric light plant, $208,159; housing, $48,847.
2 Electric light, $805,863; housing, $24,309; ferry and market, $304,800.
3 Electric light, $1,491,040; housing, $835,600.
4 Electric light, $23,995 surplus; gas, $6,466 surplus.
5 After an allowance of $43,000 for reserve and depreciation, in addition to debenture charges.
6 After an allowance of $5,000 for reserve and depreciation, in addition to debenture charges.
7 Sinking fund against housing, $111,424.
8 At asset value 1931.
9 Before deduction of debt charges.
10 Electric light, $71,000; housing, $74,000.
11 After interest, but before sinking fund or depreciation charges.
12 As at Oct. 15th, 1932.

C. Catholic. P. Protestant.
¶ As at June 30th, 1932. Quebec school taxes, debt and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal year of school and municipal districts do not coincide. In most cases they are administered by separate bodies.
1 As at June, 1933. In addition, neutral panel has an assessment of $4,938,000, and taxes therefrom, $31,148. Special taxes another $3,341.
2 Includes neutral panel.
3 As at June 30th, 1931, latest information available to the Institute.
4 As at Dec. 31st, 1932.
5 Includes $914,523 other loans unpaid.
6 Includes $37,125 other loans.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1932		ACCUMULATED TAX ARREARS		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY	
	Dominion Census		Town's Report										
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)									
Chilliwack	1,767	2,461	2,432	$229,497	$94.37	$1,014,565	$417	$ 66,952	$27.53	$ 14,481	$ 5.95	$ 9,571	$ 3.94
Cranbrook	2,725	3,067	3,067	298,614	97.36	1,349,742	440	87,757	28.61	26,048	8.49	6,396	2.09
Fernie	2,802	2,732	2,732	119,017	43.56	1,291,727	473	60,845	22.27	25,910	9.48	30,390	11.12
Kamloops	4,501	6,167	6,167	258,725	41.95	3,053,180	495	153,924	24.96	31,938	5.18	31,682	5.14
Kelowna	2,520	4,655	4,600	185,533	40.34	4,622,528	1,005	132,020	28.70	22,859	4.97	27,556	5.99
Nanaimo	6,559	6,745	6,648	224,208	33.73	2,293,338 [3]	345	151,204	22.74	36,401	5.48	67,004	10.08
Nelson	5,230	5,992	6,000	312,089	52.01	3,838,814 [4]	640	104,685	17.45	25,904	4.32	25,491	4.25
Port Alberni	1,056	2,356	2,000	34,249	17.12	648,087 [5]	324	35,396	17.70	11,956	5.98	86,996	43.50
Prince George	2,053	2,479	2,500	46,332	18.53	930,286	372	60,342	24.14	87,989	35.20	207,392	82.96
Prince Rupert	6,393	6,350	6,500	1,299,944	200.00	4,825,308	742	265,396	40.83	260,893	40.14	263,775	40.58
Revelstoke	2,782	2,736	2,736	55,373	20.24	1,402,230	512	65,079	23.79	19,721	7.21	75,963	27.76
Rossland (Dec. 31, 1931)	2,097	2,848	2,848	?	.....	1,145,990	402	35,555	12.48	10,565	3.71	27,000	9.48
Trail	3,020	7,573	7,573	635,350	83.90	5,151,459 [7]	680	187,124	24.71	35,951	4.75	555	.07
Vernon	3,685	3,937	4,000	39,264	9.82	2,574,740	644	140,270	35.07	28,799	7.20	134,025	33.51
ALBERTA													
Camrose	1,892	2,258	2,243	115,347	51.42	1,852,177	826	86,648	38.63	100,290 [1]	44.71	?	.....
Drumheller	2,499	2,987	3,000	157,103	52.37	2,217,853	740	146,875	48.96	108,917 [2]	36.30	3,146	1.05
Red Deer	2,328	2,344	2,344	142,893	60.96	1,380,131	589	79,312	33.83	37,040	15.80	90,421	38.57
Wetaskiwin	2,061	2,125	2,134	91,593	42.93	2,076,380	973	90,235	42.28	71,740	33.62	7,500	3.51
SASKATCHEWAN													
Biggar	1,535	2,369	2,200	44,195	20.09	1,159,001	527	69,680	31.67	28,758	13.07	51,215	23.28
Estevan	2,290	2,936	3,000	168,343	56.11	2,241,935	747	114,471	38.16	84,591	28.20	225,151	75.05
Kamsack	2,002	2,087	2,005	39,243	19.57	1,019,193	508	51,232	25.55	38,449	19.18	81,670 [1]	40.73
Melville	2,808	3,891	3,882	445,177	114.68	2,438,451	628	139,121	35.84	101,386	26.12	137,423	35.40
North Battleford	4,108	5,986	5,959	445,275	74.72	3,167,825	532	181,467	30.45	33,769	5.67	52,929	8.88
Prince Albert	7,430	9,905	9,905	2,289,691	231.17	6,874,010	694	384,204	38.79	210,678 [9]	21.27	595,776	60.15
Swift Current	3,518	5,296	5,296	521,081	98.40	3,381,200	639	169,734	32.05	66,676	12.59	611,459	115.45
Weyburn	3,193	5,002	5,002	285,457	57.07	3,498,530	699	144,765	28.94	129,370	25.86	455,838	91.13
Yorkton	5,151	5,027	5,000	295,570	59.11	4,005,149	801	194,959	38.99	76,151	15.23	241,971	48.39
MANITOBA													
Dauphin	3,885	3,971	3,974	298,164	75.02	2,180,435	549	123,960	31.19	38,621	9.72	79,401	19.98
Portage la Prairie	6,766	6,597	6,491	221,537	34.13	4,213,972	649	196,292	30.24	127,786 [10]	19.69	?	.....
Selkirk	3,726	4,486	3,500 [8]	180,235	51.50	2,096,450	599	93,934	26.84	71,645	20.47	177,334	50.67
Transcona	4,185	5,747	5,309	942,714	177.57	2,251,550	424	143,320	27.00	79,811	15.03	703,019	132.42
The Pas	1,858	4,030	4,193	76,950	18.35	1,553,815	371	92,858	22.14	85,682	21.26	24,109	5.75

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these sums. See third to last column of next page.

[1] Large reserve against this.

[2] Reserve of $50,000 against this.

[3] Land only. In addition improvements of value $3,888,575 are taxable, but not taxed.

[4] Land and 50% of improved value. $1,945,835 of improved value should be added to make comparable with 1931 figure.

[5] Land only. Improvements value $1,273,617 not taxed.

[6] Land only. Improvements value $1,662,962 not taxed.

[7] Including extra-municipal school district.

[8] Figures lower than Dominion census, owing to the fact that municipal figures do not include mental hospital inmates.

[9] Of this, $152,768 is 1932 levy.

[10] Of this, $79,110 is 1932 levy.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
BRITISH COLUMBIA												
Chilliwack	$ 79,000	$117,391 [2]	$381,091	$156.70	20.9%	$151,594	$62.33	$229,497	$ 94.37	$	$ 6,465	$?
Cranbrook	76,500	141,496 [2]	702,696	229.11	30.5%	249,892	81.48	452,804	147.63	.....	42,156	36,505 [2]
Fernie	72,000	.....	502,500	183.93	24.5%	284,397	104.10	218,103	79.83	.....	39,338	.....
Kamloops	158,000	45,563 [2]	1,300,613	210.89	28.1%	771,081	125.03	529,532	85.86	12,350	20,000	13,854 [2]
Kelowna	126,000	21,309	650,109 [3]	141.33	18.8%	322,384	70.08	327,725	71.25	.....	.....	21,715
Nanaimo	.....	78,165 [2]	952,265	143.24	19.1%	358,493	53.92	593,772	89.32	.....	74,000	69,446 [2]
Nelson	163,000	62,936	1,036,712 [5]	172.78	23.0%	299,932	49.99	736,780	122.79	.....	12,671	23,734 [2]
Port Alberni	23,500	11,500	247,900	123.95	16.5%	75,191 [6]	37.60	172,709	86.35	.....	8,402	.....
Prince George	47,000	.....	260,000	104.00	13.9%	102,081	40.83	157,919	63.16	.....	19,592	.....
Prince Rupert	180,624	.....	1,873,561 [12]	288.24	38.4%	147,667	22.71	1,725,894	265.53	.....	.....	.....
Revelstoke	46,000	.....	559,000	204.31	27.2%	198,370	72.50	360,630	131.81	.....	19,700	.....
Rossland (Dec. 31, 1931)	34,000	.....	235,000	82.51	11.0%	36,709	12.89	198,291	69.62	?	?	?
Trail	115,927	165,002	1,052,773	139.02	18.5%	284,622	37.58	768,151	101.44	.....	42,244	36,716
Vernon	.....	174,872 [2]	706,940 [7]	176.73	23.6%	577,427	144.36	129,513	32.37	.....	22,239	146,809 [2]
ALBERTA												
Camrose	67,566	15,660	223,163	99.49	13.3%	107,816 [1]	48.07	115,347	51.42	.....	17,467	.....
Drumheller	60,435	8,566	206,705	68.90	9.2%	.....	.....	206,705	68.90	.....	.....	.....
Red Deer	65,000	43,239	236,908	101.07	13.5%	.....	.....	236,908	101.07	.....	10,000	.....
Wetaskiwin	11,350	43,949	241,525	113.18	15.1%	45,079 [8]	21.12	196,446	92.06	.....	.....	.....
SASKATCHEWAN												
Biggar	42,047	.....	145,915	66.32	8.8%	24,343	11.06	121,572	55.26	.....	3,000	.....
Estevan	53,020	48,648	286,476	95.49	12.7%	35,000 [1]	11.67	251,476	83.82	.....	30,150	.....
Kamsack	6,000*x*	.....	130,536	65.10	8.7%	.....	.....	130,536	65.10	.....	3,270	.....
Melville	.....	74,890 [4]	514,347	132.50	17.7%	.....	.....	514,347	132.50	.....	24,166	.....
North Battleford	235,578	226,760 [2]	1,121,438	188.19	25.1%	438,866	73.65	682,572	114.54	.....	.....	67,640 [2]
Prince Albert	274,414	?	3,630,064	366.49	48.9%	924,812	93.37	2,705,252	273.12	50,000	101,000	.....
Swift Current	246,500	.....	1,403,316	264.98	35.3%	39,400	7.44	1,363,916	257.54	.....	185,428	.....
Weyburn	165,000*x*	47,200 [2]	963,642	192.65	25.7%	367,662	73.50	595,980	119.15	.....	16,515	13,342 [2]
Yorkton	144,566	?	591,201	118.24	15.8%	220,348	44.07	370,853	74.17	107,000	81,700	.....
MANITOBA												
Dauphin	155,224	36,205 [2]	596,587	150.12	20.0%	29,042	7.31	567,545	142.81	.....	8,389	.....
Portage la Prairie	87,100	5,260	1,289,860 [11]	198.71	26.5%	512,867	79.01	776,993	119.70	.....	?	5,260
Selkirk	20,650	70,576 [2]	278,787	79.65	10.6%	36,766	10.50	242,021	69.15	.....	.....	.....
Transcona	139,750	.....	1,106,430 [9]	208.41	27.8%	.....	.....	1,106,430	208.41	28,900	12,106	.....
The Pas	12,500	40,000	427,370	101.92	13.6%	102,448	24.43	324,922	77.49	.....	2,765	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.
[1] Due to sale of public utilities.
[2] Total for local improvements.
[3] Includes $15,000 unsold debentures.
[4] Approximate only, as debt consolidated.
[5] In addition, bonds of $50,000 guaranteed, against which sinking fund of $12,716.
[6] Includes reserve against sale of electric light plant.
[7] In addition $25,000 bonds guaranteed.
[8] This is a special trust savings account against utilities which have been sold.
[9] Includes $64,430, being share of net debt of Greater Winnipeg Water District. Other debt has been consolidated.
[10] Includes $36,000 consolidated bank loan secured by agreements for sale.
[11] Includes $75,000 unsold bonds.
[12] Includes $25,476 unsold debentures.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$ .....
Cranbrook	216,000	60,000	9,400	.....	285,400	93.05	131,210	154,190	50.27	3,493S	13,765S	.....
Fernie	159,000	69,000	.....	.....	228,000	83.46	128,914	99,086	36.27	7,579S	8,248S	.....
Kamloops	237,000	475,500 [1]	41,750	.....	754,250	122.30	483,443	270,807	43.91	7,346S	.....	.....
Kelowna	252,500*z*	*z*	18,800	.....	271,300	58.98	129,108	142,192	30.91	522D	15,384S	.....
Nanaimo	500,000	.....	35,100	.....	535,100	80.49	165,536	369,564	55.59	7,771S	.....	.....
Nelson	30,000	420,000	14,200	96,000 [4]	560,200	93.37	135,509	424,691	70.78	23,735S	61,368S	[5]
Port Alberni	147,500	31,500 [1]	8,900	.....	187,900	93.95	49,440	138,460	69.23	8,085S	.....	.....
Prince George	51,000	70,000	40,500	.....	161,500	64.60	49,913	111,587	44.63	3,014S	4,667S	.....
Prince Rupert	342,417	161,687 [1]	53,000	16,513*t*	573,617	88.25	147,667	425,950	65.53	5,421D	.....	10,736S*t*
Revelstoke	127,000	325,000	.....	.....	452,000	165.20	146,743	305,257	111.57	3,044D	2,245D	.....
Rossland (Dec. 31, 1931)	136,000	.....	.....	.....	136,000	47.75	?	.....	.....	6,004D	.....	.....
Trail	227,900	.....	.....	.....	227,900	30.09	95,099	132,801	17.54	7,915S	.....	.....
Vernon	351,118	134,000 [1]	3,950	.....	489,068	122.27	398,819	90,249	22.56	2,159D	.....	.....
ALBERTA												
Camrose	65,767 [1]	24,112 [1]	.....	.....	89,979	40.11	107,817	.....	.....	.....	.....	.....
Drumheller	49,602	.....	.....	.....	49,602	16.53	.....	49,602	16.53	686S	.....	.....
Red Deer	25,133	68,882	.....	.....	94,015	40.11	.....	94,015	40.11	5,491S	10,919S	.....
Wetaskiwin	143,042 [1]	6,890 [1]	.....	.....	149,932	70.26	45,079 [6]	104,853	49.13	.....	.....	.....
SASKATCHEWAN												
Biggar	88,780	.....	.....	.....	88,780	40.35	11,403	77,377	35.17	4,888D	.....	.....
Estevan	87,163	30,970 [1]	.....	.....	118,133	39.38	35,000	83,133	27.71	5,795D	.....	.....
Kamsack	47,617	43,676	.....	.....	91,293	45.53	.....	91,293	45.53	2,022D	7,441S	.....
Melville	69,170 [2]	.....	.....	.....	69,170	17.82	.....	69,170	17.82	4,258S [3]	.....	.....
North Battleford	189,000	161,600	.....	.....	350,600	58.84	113,300	237,297	39.82	9,834S	14,242S	.....
Prince Albert	566,923	[1]	.....	.....	566,923	57.24	151,362	415,561	41.95	5,312S	.....	.....
Swift Current	541,420	301,415	.....	.....	842,835	159.14	.....	842,835	159.14	920D	34,345S	.....
Weyburn	310,932	202,673	.....	.....	513,605	102.68	203,082	310,523	62.08	1,439S	36,841S	.....
Yorkton	75,283	220,348 [1]	.....	.....	295,631	59.12	220,348	75,283	15.06	3,846S	.....	.....
MANITOBA												
Dauphin	181,994	78,897	8,490	.....	269,381	67.79	.....	269,381	67.79	3,258D	17,644S	.....
Portage la Prairie	745,000	199,000	.....	.....	944,000	145.43	388,544	555,456	85.57	58D	7,099S	.....
Selkirk	43,000	.....	18,786	.....	61,786	17.65	.....	61,786	17.65	1,957S	13,275S	.....
Transcona	[7]	.....	99,286	64,430 [8]	163,716	30.84	.....	163,716	30.84	.....	.....	.....
The Pas	200,000	140,000	16,654	.....	356,654	85.06	108,682	247,972	59.14	1,108D	12,470S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

x Approximate.
z Waterworks and electric light combined.
S Surplus.
[1] Plant has been sold.
[2] Approximate only, as debt consolidated.
[3] Before debenture charges.

y Including sewers.

D Deficit.

t Telephones

¶ AS REPORTED BY THE MUNICIPALITY

[4] Gas, $50,000; Street Railway, $46,000.
[5] Gas, $271 deficit; Street Railway, $13,633 deficit.
[6] Special trust savings account against utilities sold.
[7] Debt consolidated.
[8] Share of Greater Winnipeg Water District net debt.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1932		ACCUMULATED TAX ARREARS (Including 1932 Taxes Unpaid)	
	Dominion Census		Town's Report								
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)							
Alexandria	2,195	2,006	2,340	$ 28,657	$ 12.23	$ 699,986	$299	$ 35,803	$15.30	$30,125	$12.87
Almonte	2,426	2,415	2,328	159,190	68.38	1,218,433 [1]	523	72,368	31.09	12,937	5.56
Amherstburg	2,769	2,759	3,086	140,188	45.43	2,588,683	839	115,270	37.35	85,376	27.66
Arnprior	4,077	4,023	4,156	180,173	43.35	2,132,879	513	115,350	27.75	57,535	13.84
Aurora	2,307	2,587	2,740	284,761	103.93	1,582,633	578	64,638	23.59	27,575	10.06
Aylmer	2,194	2,283	1,989	64,796	32.58	1,235,191	621	63,449	31.90	9,850	4.95
Barrie	6,936	7,776	7,455	522,932	70.15	4,936,947	662	226,970	30.44	116,959	15.69
Blind River	1,843	2,805	2,530	34,545	13.66	1,273,475	503	71,686	28.33	27,320	10.80
Bowmanville	3,233	4,080	3,641	473,224	129.97	2,423,600	666	131,975	36.25	58,362	16.03
Bracebridge	2,451	2,436	2,351	270,874	115.21	1,018,386	433	65,060	27.67	43,779	18.62
Brampton	4,527	5,532	5,550 [2]	670,017	120.72	4,909,430	885	208,000 [1]	37.48	31,495 [1]	5.67
Brockville	10,040	9,736	9,654	704,461	72.97	7,296,500	756	348,347	36.08	77,995	8.08
Burlington	2,709	3,046	3,517	599,460	170.45	2,625,901	747	144,905	41.20	70,721	20.11
Campbellford	2,890	2,744	2,744	287,012	104.60	1,490,970	543	83,885	30.57	31,688	11.55
Carleton Place	3,841	4,105	4,272	235,459	55.11	2,012,016	471	120,073	28.11	32,262	7.55
Cobalt	4,449	3,885	3,803	32,089	8.44	982,535	258	76,846	20.21	44,824 [3]	11.79
Cobourg	5,327	5,834	5,556	477,645	85.97	3,058,619	550	181,130	32.60	44,949	8.09
Cochrane	3,306	3,963	4,004	149,045	37.22	2,129,104	532	98,751	24.66	45,167 [4]	11.28
Collingwood @	5,882	5,809	5,788	.....	.....	4,023,617	695	187,785	32.44	.....	.....
Copper Cliff	2,597	3,173	3,221	26,029	8.08	4,006,620	1,244	68,063	21.13	820	.25
Dundas	4,978	5,026	5,138	573,165	111.55	4,877,540	949	171,291	33.34	87,313	16.99
Dunnville @	3,224	3,405	3,615	.....	.....	2,648,610	733	107,548	29.75	.....	.....
Eastview	5,324	6,686	6,545	524,264	80.10	1,436,714	220	151,862	23.20	128,035 [5]	19.56
Elmira	2,016	2,170	2,642	142,403	53.90	1,240,000	469	70,070	26.52	16,196	6.13
Fergus	1,796	2,594	2,559	163,490	63.89	1,520,809	594	70,446	27.53	8,605	3.36
Forest Hill	.....	5,207	6,305	2,812,818	446.12	13,533,554	2,146	553,968	87.86	160,516 [9]	25.46
Fort Erie*	3,947	5,904	6,000	1,725,997	287.67	6,573,909	1,096	417,376	69.56	162,222 [6]	27.04
Fort Frances	3,109	5,470	5,500	737,168	134.03	4,822,175	877	219,208	39.86	163,554 [7]	29.74
Gananoque	3,694	3,592	3,374	486,180	144.09	1,931,755	572	120,996	35.86	35,000	10.37
Georgetown	2,061	2,288	2,172	146,800	67.58	1,293,271	595	67,005	30.85	30,706	14.14
Goderich	4,107	4,491	4,366	204,934	46.94	2,785,541	638	120,339	27.56	42,961 [8]	9.84

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

* Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.

[1] 1931 figure latest available.

[2] 1933 figure.

[3] Amount Collectible.

@ Complete 1932 information not received.

[4] After deduction of reserve. Of the total, $24,194 is 1932 levy.

[5] Of this, $55,538 is 1932 levy.

[6] Of this, $89,362 is 1932 levy.

[7] Of this, $75,003 is 1932 levy.

[8] Of this, $23,648 is 1932 levy.

[9] Of this, $105,391 is 1932 levy.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
ONTARIO												
Alexandria	$	$	$ 59,858	$ 25.58	3.4%	$	$	$ 59,858	$ 25.58	$	$ 44,600	$ .....
Almonte	81,840	?	406,406	174.57	23.3%	3,570	1.53	402,836	173.04	.....	2,300	.....
Amherstburg	65,763	72,744 [1]	204,267 [2]	66.19	8.8%	.....	.....	204,267	66.19	.....	51,180	.....
Arnprior	99,055	103,520 [1]	383,884 [3]	92.37	12.3%	124,960	30.07	258,924	62.30	1,000	11,000	?
Aurora	91,774	130,825 [1]	303,588	110.80	14.8%	.....	.....	303,588	110.80	.....	1,003	.....
Aylmer	12,167	14,302 [1]	139,321	70.05	9.3%	.....	.....	139,321	70.05	.....	8,018	.....
Barrie	200,079	72,626	566,343	75.97	10.1%	.....	.....	566,343	75.97	.....	101,861	.....
Blind River	34,545	.....	73,087	28.89	3.8%	.....	.....	73,087	28.89	300,723	11,000	.....
Bowmanville	124,545	270,772 [1]	616,582	169.34	22.6%	18,807	5.16	597,775	164.18	.....	63,400	.....
Bracebridge	81,198	73,496	285,591	121.47	16.2%	.....	.....	285,591	121.47	.....	17,396	.....
Brampton	204,826	?	799,397	144.03	19.2%	.....	.....	799,397	144.03	?	?	.....
Brockville	314,715	288,432	887,288	91.91	12.3%	128,106	13.27	759,182	78.64	60,299	93,463	53,018 [4]
Burlington	224,474	307,721	664,533	188.95	25.2%	.....	.....	664,533	188.95	10,500	.....	.....
Campbellford	96,918	?	312,075	113.73	15.2%	.....	.....	312,075	113.73	.....	2,000	.....
Carleton Place	107,763	100,643 [1]	638,985	149.57	19.9%	.....	.....	638,985	149.57	19,000	20,500	.....
Cobalt	32,089	.....	32,089	8.44	1.1%	.....	.....	32,089	8.44	.....	21,477	.....
Cobourg	78,727	147,087	790,808 [7]	142.33	19.0%	27,413	4.91	763,485 [7]	137.42	1,109	48,700	.....
Cochrane	70,615	.....	373,356	93.24	12.4%	.....	.....	373,356	93.24	.....	.....	.....
Collingwood @	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Copper Cliff	26,029	.....	26,029	8.08	1.1%	.....	.....	26,029	8.08	.....	.....	.....
Dundas	162,122	303,874 [1]	759,666	147.85	19.7%	.....	.....	759,666	147.85	19,448	54,487	.....
Dunnville @	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Eastview	15,836	419,282 [1]	605,841	92.56	12.3%	81,577	12.46	524,264	80.10	22,000	8,100	.....
Elmira	3,283	72,222 [1]	210,490	79.67	10.6%	.....	.....	210,490	79.67	.....	23,962	.....
Fergus	92,141	39,161	228,598	89.33	11.9%	.....	.....	228,598	89.33	54,952	14,746	.....
Forest Hill	394,488	2,011,788 [1]	2,812,818	446.12	59.5%	.....	.....	2,812,818	446.12	75,762	.....	.....
Fort Erie*	404,712	748,640	1,845,415	307.57	41.0%	.....	.....	1,845,415	307.57	204,260	85,598	.....
Fort Frances	333,666	193,543	880,596	160.11	21.3%	70,647	12.85	809,949	147.26	33,000	180,000	.....
Gananoque	70,500	277,147	690,993	204.80	27.3%	160,113	47.45	530,880	157.34	.....	32,500	?
Georgetown	19,358	51,547 [1]	269,164 [5]	123.92	16.5%	.....	.....	269,164	123.92	.....	27,839	.....
Goderich	60,339	54,808	338,661 [6]	77.57	10.3%	.....	.....	338,661	77.57	.....	44,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

* Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.
[1] Total for local improvements. @ Complete 1932 information not received.
[2] Not including guarantee for S.W. & R. Ry.
[3] Not including $28,500 guarantee, Arnprior Cabinet Co.
[4] Against total local improvement debt, which amounts to $437,018.
[5] In addition has guaranteed foundry debentures for $7,700.
[6] In addition has guaranteed Ontario W. Shore Railway bonds, $150,000, against which sinking fund now on hand is $100,536. The railway is not operating, and town pays interest on bonds, $7,500 yearly.
[7] Includes waterworks and electric light guaranteed bonds, $285,840.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 8,955	$ 22,296	$	$	$ 31,251	$13.35	$	$ 31,251	$13.35	$ 1,035S	$ 400D [5]	$ .....
Almonte	182,742*y*	60,904	.....	.....	243,646	104.66	.....	243,646	104.66	?	?	.....
Amherstburg	37,579	26,480	.....	.....	64,079	20.76	.....	64,079	20.76	3,886D	2,083S [5]	.....
Arnprior	78,751	.....	.....	.....	78,751	18.95	.....	78,751	18.95	248S	.....	.....
Aurora	17,558	1,269	.....	.....	18,827	6.87	.....	18,827	6.87	366S	607D	.....
Aylmer	52,031	22,494	.....	.....	74,525	37.47	.....	74,525	37.47	1,534S	3,767D	.....
Barrie	4,062	29,490	.....	9,860*g*	43,411	5.82	.....	43,411	5.82	200S	2,874D	703D*g*
Blind River	38,542	.....	.....	.....	38,542	15.23	.....	38,542	15.23	3,185S [3]	.....	.....
Bowmanville	55,756	68,795	.....	.....	124,551	34.21	.....	124,551	34.21	3,588S	12,441S [4]	.....
Bracebridge	12,115	2,602	.....	.....	14,717	6.26	.....	14,717	6.26	1,381S	4,802S	.....
Brampton	79,534	15,850	33,996	.....	129,380	23.31	.....	129,380	23.31	3,657D	1,384S [5]	.....
Brockville	4,401	76,249	.....	.....	80,650	8.35	25,929	54,721	5.67	8,500S	6,803S	4,527S*g*
Burlington	65,073	.....	.....	.....	65,073	18.50	.....	65,073	18.50	4,976S	.....	.....
Campbellford	[1]	25,063	.....	.....	25,063	9.13	.....	25,063	9.13	2,012S	?	.....
Carleton Place	356,396	47,130	.....	.....	403,526	94.46	.....	403,526	94.46	98D	9,557S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cobourg	285,840*z*	*z*	.....	.....	285,840	51.45	.....	285,840	51.45	5,769S	10,393S	.....
Cochrane	47,752	60,105	81,249	35,205*t*	224,311	56.02	.....	224,311	56.02	3,548S	8,405S	178S*t*
Collingwood @	23,643	?	.....	.....	.....	.....	.....	.....	.....	3,986S	5,359D [5]	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	158,559	27,942	.....	.....	186,501	36.30	.....	186,501	36.30	3,265S	4,065S [5]	.....
Dunnville @	58,008	.....	.....	.....	.....	.....	.....	.....	.....	2,357S	?	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	32,983	28,993	7,111	.....	68,087	25.77	.....	68,087	25.77	399S	3,525D	.....
Fergus	33,303	21,277	10,534	.....	65,108	25.44	.....	65,108	25.44	823S	2,406S	.....
Forest Hill	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fort Erie*	119,418	.....	.....	.....	119,418	19.90	.....	119,418	19.90	6,854S	.....	.....
Fort Frances	41,347	10,436	.....	20,998*t*	72,781	13.23	.....	72,781	13.23	3,516D	34,990S	6,169S*t*
Gananoque	196,281	.....	.....	.....	196,281	58.17	151,581	44,700	13.25	1,500S	.....	.....
Georgetown	85,332	11,459	25,573	.....	122,364	56.34	.....	122,364	56.34	41S	705D [5]	.....
Goderich	81,441	52,286	.....	.....	133,727	30.63	.....	133,727	30.63	163S	1,696S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
y Waterworks and sewers.
z Waterworks and electric light combined.
S Surplus.
t Telephone.
D Deficit.
* Including figures for Bridgeburg, with which municipality was amalgamated Dec. 31st, 1931.

[1] Watermains under L.I. system.
[2] For grain elevator.
[3] Before deduction of debt charges.
[4] Fourteen-month period.
[5] 1931 figure.

@ Complete 1932 information not received.

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TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1932		ACCUMULATED TAX ARREARS (Including 1932 Taxes Unpaid)	
	Dominion Census		Town's Report								
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)							
Grimsby	2,004	2,198	1,981	$330,737	$166.95	$1,656,171	$836	$109,092	$55.07	$50,466 [8]	$25.47
Haileybury	3,743	2,813	2,771	209,014	75.43	1,386,360	500	95,323	34.40	54,000 [19]	19.49
Hanover	2,781	3,077	3,036	365,464	120.38	1,451,802	478	90,678	29.86	39,331	12.95
Hawkesbury	5,544	5,177	5,343	315,034	58.96	2,183,212	408	130,299	24.39	70,272 [9]	13.15
Humberstone	1,524	2,490	2,442	71,642	29.34	892,536	365	59,532	24.38	35,006	14.33
Hespeler	2,777	2,752	2,798	89,611	32.03	1,842,869	659	73,564	26.29	20,074	7.17
Huntsville	2,246	2,817	2,507	182,707	72.88	1,079,170	430	57,387	22.89	13,269	5.29
Ingersoll	5,150	5,233	5,296	272,897	51.52	3,415,867	645	159,669	30.15	41,999	7.93
Kapuskasing	.....	3,819	3,344	813,170	243.17	2,521,798 [2]	754	168,487	50.38	29,290 [10]	8.76
Kenora	5,407	6,766	7,347	621,260	84.56	4,874,866	663	256,035	34.85	110,589 [1]	15.05
Kincardine	2,077	2,465	2,429	195,144	80.34	1,211,499	499	69,868	28.76	32,281	13.29
Kingsville	1,783	2,174	2,286	375,702	164.35	1,942,470	850	115,454	50.50	71,383 [11]	31.23
Leamington	3,675	4,902	5,025	575,457	114.52	3,387,825	674	191,945	38.20	120,355 [12]	23.95
Lindsay	7,620	7,505	7,109	522,614	73.52	4,400,566	619	234,859	33.04	108,917 [3]	15.32
Listowel	2,477	2,676	2,665	167,920	63.01	1,876,770	704	70,799	26.57	29,678	11.14
Long Branch	.....	3,962	3,541	948,486 [4]	267.86	1,445,381	408	168,928	47.71	112,465	31.76
Meaford	2,650	2,624	2,707	151,655	56.02	1,428,740	528	81,428	30.08	23,104	8.53
Merritton	2,544	2,523	2,487	60,018	24.13	1,788,201	719	107,302	43.15	14,941	6.01
Midland	7,016	6,920	6,808	1,123,929	165.09	6,606,392	970	271,720	39.91	141,320	20.76
Mimico	3,751	6,800	6,454	1,580,413	244.87	4,298,665	666	345,634	53.55	280,242 [13]	43.42
Napanee	3,038	3,497	2,984	297,934	99.84	1,798,585	603	114,543	38.39	34,871	11.69
New Liskeard	2,268	2,880	2,865	309,215	107.93	1,861,244	650	101,989	35.60	45,088 [14]	15.74
Newmarket	3,626	3,748	3,608	372,396	103.21	2,283,505	633	119,000	32.98	56,752 [5]	15.73
New Toronto	2,669	7,146	7,280	1,421,651	195.28	8,696,893 [6]	1,195	341,733	46.95	162,451 [15]	22.31
Oakville	3,298	3,857	3,864	388,306	100.50	3,573,366	925	169,797	43.94	156,123 [16]	40.40
Orangeville	2,187	2,614	2,785	578,221	207.62	1,795,391	645	108,379	38.92	20,773	7.46
Orillia	8,774	8,183	8,352	766,691	91.80	4,838,079	579	313,911	37.58	82,630 [17]	9.89
Paris	4,368	4,137	4,330	216,789	50.07	2,703,437	624	118,756	27.43	15,006	3.46
Parry Sound	3,546	3,512	3,502	133,355	38.08	1,616,871	462	93,370	26.66	22,972	6.56
Pembroke	7,875	9,368	10,075	588,228	58.38	5,637,474	560	305,970	30.37	140,668 [7]	13.96
Penetanguishene	4,037	4,035	4,046	172,259	42.57	1,298,917	321	88,579	21.89	70,165 [18]	17.34
Perth	3,790	4,099	4,052	700,547	172.88	2,369,123	585	144,314	35.62	21,024	5.19

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000 $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
[1] Of this, $49,404 is 1932 levy.
[2] In addition $1,608,550 taxable for school purposes.
[3] Of this, $67,180 is 1932 levy. In addition tax sale lands amount to $56,540.
[4] As at Jan. 1st, 1931.
[5] Of this, $27,583 is 1932 levy.
[6] Includes $4,132,084 assessed for schools only.
[7] At May 1st, 1933. Of this, $120,223 is 1932 levy.
[8] Of this, $28,458 is 1932 levy.
[9] Of this, $28,299 is 1932 levy.
[10] Of this, $17,884 is 1932 levy.
[11] Of this, $38,856 is 1932 levy.
[12] Of this, $63,643 is 1932 levy.
[13] Of this, $145,657 is 1932 levy.
[14] Of this, $29,282 is 1932 levy.
[15] Of this, $98,307 is 1932 levy.
[16] Of this, $40,073 is 1932 levy.
[17] Of this, $49,592 is 1932 levy.
[18] Of this, $31,080 is 1932 levy.
[19] Amount estimated as good.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
ONTARIO												
Grimsby	$100,641	$186,166 [3]	$393,982	$198.88	26.4%	$	$	$393,982	$198.88	$	$ 61,000	$ .....
Haileybury	62,011	29,432	495,104	178.67	23.8%	.....	.....	495,104	178.67	29,500	7,500	.....
Hanover	72,568	191,755 [1]	562,140	185.16	24.2%	.....	.....	562,140	185.16	7,050	5,000	.....
Hawkesbury	.....	2,248	541,157	101.28	13.5%	.....	.....	541,157	101.28	.....	38,654	.....
Humberstone	71,642	.....	256,267 [13]	104.94	14.0%	.....	.....	256,267	104.94	.....	.....	.....
Hespeler	39,858	14,215	202,525	72.38	9.6%	.....	.....	202,525	72.38	7,946	14,554	.....
Huntsville	27,043	6,510	215,772	86.07	12.8%	.....	.....	215,772	86.07	.....	3,000	.....
Ingersoll	97,221	180,979	521,702	98.51	13.1%	138,516	26.16	383,186	72.35	.....	44,000	.....
Kapuskasing	115,368	453,917	1,010,132	302.07	40.3%	.....	.....	1,010,132	302.07	.....	7,000	.....
Kenora	310,035	189,873	1,697,128 [2]	231.00	30.8%	401,321	54.63	1,295,807	176.37	109,000	102,800	36,209 [1]
Kincardine	12,555	172,900 [1]	257,052	105.83	14.1%	8,176	3.37	248,876	102.46	18,392	37,490	.....
Kingsville	86,560	257,908 [1]	470,274 [4]	205.72	27.4%	.....	.....	470,274	205.72	.....	69,580 [5]	.....
Leamington	123,108	409,491 [1]	782,587 [6]	155.74	20.8%	.....	.....	782,587	155.74	.....	43,943	.....
Lindsay	134,743	467,097 [1]	928,567	130.62	17.4%	170,471	23.98	758,096	106.64	19,000	97,000	108,732 [1]
Listowel	24,825	77,495 [1]	264,865 [12]	99.39	13.2%	.....	.....	264,865	99.39	.....	25,940	.....
Long Branch	265,554 [7]	?	948,486 [7]	267.86	35.7%	.....	.....	948,486 [7]	267.86	.....	?	.....
Meaford	42,237	38,668 [1]	201,945	74.60	9.9%	.....	.....	201,945	74.60	.....	27,900	.....
Merritton	38,109	.....	127,284	51.18	6.8%	.....	.....	127,284	51.18	.....	.....	.....
Midland	182,589	?	1,336,384	196.30	26.2%	.....	.....	1,336,384	196.30	50,000	194,853	.....
Mimico	446,297 [8]	987,083 [1]	1,926,378 [9]	298.48	39.8%	.....	.....	1,926,378 [9]	298.48	152,180	225,948	.....
Napanee	46,000	219,783 [1]	448,160	150.18	20.0%	.....	.....	448,160	150.18	.....	37,600	.....
New Liskeard	35,153	50,479	309,215 [10]	107.93	14.4%	.....	.....	309,215 [10]	107.93	.....	85,753	.....
Newmarket	149,416	211,081 [1]	450,262	124.80	16.6%	.....	.....	450,262	124.80	.....	33,190	.....
New Toronto	217,277	985,988 [1]	1,910,903	262.49	35.0%	.....	.....	1,910,903	262.49	65,200	86,000	.....
Oakville	128,000*x*	261,165 [1]	585,002	151.40	20.2%	.....	.....	585,002	151.40	16,461	160,255	.....
Orangeville	3,037	577	599,782	215.36	28.7%	.....	.....	599,782	215.36	.....	.....	.....
Orillia	123,523	478,865 [1]	1,040,003	124.52	16.6%	16,301	1.95	1,023,702	122.57	.....	41,240	.....
Paris	68,540	159,453 [1]	325,771	75.24	10.0%	67,371	15.56	258,400	59.68	37,312	25,000	47,178 [1]
Parry Sound	36,090	24,635	401,436	114.63	15.3%	.....	.....	401,436	114.63	.....	8,100	.....
Pembroke	373,757	56,158	846,305 [11]	84.00	11.2%	54,897 [11]	5.45	791,408 [11]	78.55	.....	202,000 [11]	.....
Penetanguishene	14,558	5,223	219,270	54.19	7.2%	.....	.....	219,270	54.19	.....	54,603	.....
Perth	51,602	207,016	868,851	214.42	28.6%	.....	.....	868,851	214.42	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

x Approximate.
[1] Total for local improvements.
[2] Includes $148,262 unsold bonds, but not $28,700 guaranteed bonds.
[3] Includes sewer debt.
[4] In addition has guaranteed W.E. & L.S. Ry. bonds to extent of $105,390.
[5] Total current liabilities.
[6] In addition has guaranteed $159,254 Windsor E. & L.S. Ry. bonds.
[7] As at Jan. 1st, 1931.
[8] About $124,000 of this debt really carried by outside municipalities, as is half sewage disposal plant debt.
[9] Includes $128,800 unsold bonds.
[10] Includes $139,212 unsold bonds.
[11] As at May 1st, 1933.
[12] Although 1932 Red Book figure, as given by the Treasurer, was apparently incorrect and should have been $292,975.
[13] Amount published in 1932 "Red Book" incorrect. Should have been $286,781.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Grimsby	$ 63,245	$	$	$	$ 63,245	$31.93	$	$ 63,245	$31.93	$ 6,933D	$	$ .....
Haileybury	44,465	.....	241,625	.....	286,090	103.24	.....	286,090	103.24	2,587D	.....	.....
Hanover	155,900	40,776	.....	.....	196,676	64.78	.....	196,676	64.78	2,228S	1,229D [3]	.....
Hawkesbury	81,381	.....	144,742	.....	226,123	42.32	.....	226,123	42.32	2,259D	.....	.....
Humberstone	164,225	20,400	.....	.....	184,625	75.60	.....	184,625	75.60	?	1,210S	.....
Hespeler	75,281	37,633	.....	.....	112,914	40.35	.....	112,914	40.35	515S	1,244D	.....
Huntsville	29,974	3,091	.....	.....	33,065	13.19	.....	33,065	13.19	3,052S	2,956S	.....
Ingersoll	150,000	79,800	12,107	.....	241,907	45.68	131,618	110,289	20.83	413S	2,566D	.....
Kapuskasing	.....	21,827	175,135	.....	196,962	58.90	.....	196,962	58.90	4,878S	11,112S	.....
Kenora	268,051	616,387	.....	46,561 *t*	930,999	126.72	256,452	674,547	91.81	576D	11,996S	2,821S *t*
Kincardine	19,461	34,271	.....	.....	53,732	22.12	.....	53,732	22.12	132S	525D	.....
Kingsville	65,256	29,306	.....	.....	94,572	41.37	.....	94,572	41.37	430S	2,882S	.....
Leamington	170,440	35,085	28,670	1,605 *g*	207,130	41.22	.....	207,130	41.22	2,508S	8,847S	? *g*
Lindsay	122,427	113,055	.....	.....	235,482	33.12	.....	235,482	33.12	17,597S	?	.....
Listowel	30,975	9,448	56,522	.....	96,945	36.38	.....	96,945	36.38	1,354S	3,207S	.....
Long Branch	[1]	.....	.....	.....	[1]	.....	.....	[1]	.....	6,375S [2]	.....	.....
Meaford	14,458	35,832	.....	.....	50,290	18.58	.....	50,290	18.58	167S	1,500D	.....
Merritton	32,793	21,568	12,905	.....	67,266	27.05	.....	67,266	27.05	152S	7,106S	.....
Midland	153,091	35,153	24,211	.....	212,455	31.21	.....	212,455	31.21	2,152S	21,885D	.....
Mimico	257,357	88,608	.....	.....	345,965	53.61	.....	345,965	53.61	3,007D	1,198S [3]	.....
Napanee	112,809	37,417	.....	.....	150,226	50.34	.....	150,226	50.34	987S	7,014S	.....
New Liskeard	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,516S	.....	.....
Newmarket	63,370	14,496	.....	.....	77,866	21.59	.....	77,866	21.59	1,782D	?	.....
New Toronto	398,810	4,323	86,119	.....	489,252	67.21	.....	489,252	67.21	2,240D	951S [3]	.....
Oakville	106,696	90,000 *x*	.....	.....	196,696	50.90	.....	196,696	50.90	851D	1,316S	.....
Orangeville	11,407	10,154	.....	.....	21,561	7.74	.....	21,561	7.74	3,333S	500D	.....
Orillia	85,865	171,145	.....	.....	257,011	30.77	.....	257,011	30.77	127S	?	.....
Paris	.....	10,158	31,453	.....	41,611	9.61	.....	41,611	9.61	2,867S	5,248S	.....
Parry Sound	15,812	252,269	.....	.....	268,081	76.55	.....	268,081	76.55	1,403S	2,242S	.....
Pembroke	258,077	.....	.....	.....	258,077	25.61	54,897	203,180	20.17	2,130S	.....	.....
Penetanguishene	29,768	17,243	.....	.....	47,011	11.62	.....	47,011	11.62	1,276S	4,634D	.....
Perth	102,112	57,346	8,846	.....	168,304	41.54	.....	168,304	41.54	1,602S	4,425S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

g Gas.
x Approximate.
z Waterworks and electric light combined.
S Surplus.
t Telephone.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY.

[1] Watermains were $194,113 at Jan. 1st, 1931.
[2] Before any debt charges.
[3] 1931 figure.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1932		ACCUMULATED TAX ARREARS (Including 1932 Taxes Unpaid)	
	Dominion Census		Town's Report								
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
ONTARIO				(X)							
Petrolia	3,148	2,596	2,569	$123,857	$48.21	$1,449,106	$564	$ 66,352	$25.83	$35,406 [8]	$13.78
Picton	3,356	3,580	3,217	71,922	22.36	2,793,553	868	89,814	27.92	10,787	3.35
Port Colborne	3,415	6,503	6,000	1,230,437	205.07	8,027,346	1,338	275,881	45.98	96,189 [9]	16.03
Port Hope	4,456	4,723	4,626	379,001	81.92	3,089,400	668	182,133	39.37	41,327 [10]	8.93
Prescott	2,636	2,984	2,952	129,521	43.88	1,695,067	574	79,785	27.03	24,427	8.27
Preston	5,423	6,280	6,138	480,462	78.28	3,917,632	638	191,187	31.15	62,616 [3]	10.20
Renfrew	4,906	5,296	5,289	527,540	99.74	4,998,612	945	190,979	36.11	104,371	19.73
Riverside	1,155	4,432	4,975	2,509,605	504.44	6,303,379	1,267	391,631	78.72	347,265 [4]	69.80
Rockland	3,496	2,118	2,022	15,156	7.49	279,495	138	30,234	14.95	14,917	7.37
St. Mary's	3,847	3,802	4,016	‡	.....	2,539,005	632	130,955	32.61	37,818 [12]	9.42
Simcoe	3,953	5,226	5,397	491,666	91.10	3,741,611	693	195,874 [11]	36.29	?	.....
Sioux Lookout	1,127	2,088	1,781	84,880	47.66	855,035	480	46,315	26.00	51,947	29.17
Smith's Falls	6,790	7,108	7,502	956,619	127.51	4,717,138	629	265,349	35.37	93,106 [2]	12.41
Strathroy	2,691	2,964	2,897	154,385	53.29	1,636,550	565	84,860	29.29	9,731	3.36
Stamford Township	4,376	7,743	7,667	1,113,811	145.27	8,775,389	1,145	364,721	47.57	163,000 [13]	21.26
Sturgeon Falls	4,125	4,234	4,334	235,593	54.36	1,973,622	455	89,217	20.58	?	.....
Swansea	.....	5,031	5,075	651,867	128.45	3,715,723	732	231,084	45.53	105,305	20.75
Teck Township	1,170	9,129	13,014	384,223 [5]	29.52	3,722,775	286	238,685	18.34	182,519 [14]	19.99
Tecumseh	978	2,129	2,546	378,830	148.79	1,970,711	774	91,236	35.83	79,409 [15]	31.19
Thorold.....@	4,825	5,092	5,068	.....	.....	2,939,699	580	183,910	36.29	.....	.....
Tillsonburg	2,974	3,385	3,351	141,839	42.32	2,097,793	626	82,016	24.47	5,212	1.56
Tisdale Township	3,918	5,761	6,461	333,150	51.56	4,202,796	650	216,150	33.45	213,060 [16]	32.98
Trenton	5,902	6,276	6,331	737,031	116.42	3,614,947	571	197,439	31.19	117,547 [1]	18.57
Walkerton	2,344	2,431	2,340	98,114	41.93	1,058,891	453	61,272	26.18	28,358 [17]	12.12
Wallaceburg	4,006	4,326	4,343	114,490	26.36	2,404,389	554	128,345	29.55	36,368 [18]	8.37
Waterloo	5,883	8,095	8,563	905,215	105.71	6,797,055	794	351,376	41.03	59,362	6.93
Weston	3,166	4,723	4,736	893,245 [6]	188.61	4,000,236	845	213,384	45.06	136,362 [19]	28.79
Whitby	2,800	3,890	3,762 [7]	387,050	102.88	2,631,731	700	123,092	32.72	73,635 [20]	19.57
Wingham	2,092	1,959	1,934	135,869	70.25	1,113,800	576	60,109	31.08	8,907	4.61
York Twp. North	.....	12,263	13,326	1,658,235	124.44	11,465,161	860	705,444	52.93	525,663 [21]	39.45

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts do not include debts contracted in anticipation of debenture issues. See third last column of next page.
‡ Not segregated.
[1] Of this, $62,035 is 1932 levy. Total reduced to $81,379 at Apr. 30th, 1933.
[2] Of this, $47,700 is 1932 levy.
[3] After deducting reserve of $8,000.
[4] Of this, $289,343 is 1932 levy. In addition, taxes on properties registered, $648,202.
[5] Debentures for sewers have been deducted to arrive at this total, as they are combined with waterworks debentures.
[6] See note 6, page 21.
@ Complete information not received.
[7] Not inclusive of 1,532 hospital patients.
[8] Of this, $22,745 is 1932 levy.
[9] Of this, $57,519 is 1932 levy.
[10] Of this, $22,948 is 1932 levy.
[11] 95% of levy collected at end of year.
[12] Of this, $20,460 is 1932 levy.
[13] Of this, $89,045 is 1932 levy.
[14] Of this, $81,523 is 1932 levy.
[15] Of this, $38,183 is 1932 levy. In addition, taxes on lands registered, $104,259.
[16] Of this, $61,503 is 1932 levy.
[17] After deducting $4,000 reserves. Of total, $15,236 is 1932 levy.
[18] Of this, $23,958 is 1932 levy.
[19] Of this, $66,093 is 1932 levy.
[20] Of this, $27,478 is 1932 levy.
[21] Of this, $295,398 is 1932 levy.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 89,844	$ 18,570[1]	$174,778	$ 68.03	9.1%	$	$	$174,778	$ 68.03	$ 25,000	$ 38,057	$ .....
Picton	12,627	.....	121,058	37.63	5.0%	.....	.....	121,058	37.63	.....	12,638	.....
Port Colborne	326,581	394,801	1,528,590	254.76	34.0%	.....	.....	1,528,590	254.76	91,556	67,962	.....
Port Hope	91,492	202,611[1]	471,735	101.97	13.6%	12,863	2.78	458,872	99.19	.....	11,820	.....
Prescott	122,500	29,047[1]	206,130	69.83	9.3%	46,285	15.68	159,845	54.15	.....	12,000	?
Preston	55,156	305,336[1]	604,048[2]	98.41	13.1%	.....	.....	604,048	98.41	15,074	109,700	.....
Renfrew	196,237	103,334[1]	914,879	172.98	23.1%	6,705	1.27	908,174	171.71	.....	54,762	.....
Riverside	211,057	1,188,314	2,747,653[3]	552.29	73.6%	.....	.....	2,747,653	552.29	73,773	57,200	.....
Rockland	.....	15,147[1]	41,643	20.59	.4%	.....	.....	41,643	20.59	.....	1,217	.....
St. Mary's	128,743	180,427[1]	430,794	107.27	14.3%	40,106	9.99	390,688	97.28	.....	21,000	.....
Simcoe	149,651	237,418[1]	624,830	115.77	15.4%	.....	.....	624,830	115.77	?	?	.....
Sioux Lookout	55,696	11,399[1]	111,025	62.34	8.3%	.....	.....	111,025	62.34	.....	12,828	.....
Smith's Falls	52,724	400,555	1,276,772	170.19	22.7%	.....	.....	1,276,772	170.19	.....	83,049	.....
Strathroy	23,730	94,416[1]	219,713	75.84	10.1%	.....	.....	219,713	75.84	.....	3,757	.....
Stamford Township	340,487	429,090	1,379,742[4]	179.96	24.0%	9,744	1.27	1,369,998	178.69	67,392	117,000	.....
Sturgeon Falls	5,447	131,484[1]	346,826	80.02	10.7%	.....	.....	346,826	80.02	?	?	.....
Swansea	128,411	226,450	651,867	128.45	17.1%	.....	.....	651,867	128.45	572,104	24,573	.....
Teck Township	188,744	49,682[1]	1,518,950[5]	116.71	15.6%	.....	.....	1,518,950[5]	116.71	22,479	66,125	.....
Tecumseh	19,295	242,279	483,313[10]	189.83	25.3%	.....	.....	483,313	189.83	.....	57,700	.....
Thorold @	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tillsonburg	47,301	26,754[1]	258,628	77.18	10.3%	2,769	.83	255,859	76.35	.....	.....	.....
Tisdale Township	231,045	12,130	599,252	92.75	12.4%	.....	.....	599,252	92.75	89,600	19,046	.....
Trenton	108,410	197,865	987,048	155.91	20.8%	.....	.....	987,048	155.91	.....	40,533	.....
Walkerton	919	6,488[1]	192,218	82.14	10.9%	9,931	4.24	182,287	77.90	.....	16,650	.....
Wallaceburg	79,924	225,673[1]	419,240	96.53	12.9%	.....	.....	419,240	96.53	.....	27,693	.....
Waterloo	259,903	466,098[1]	1,032,769	120.61	16.1%	15,290	1.79	1,017,479	118.82	.....	77,369	.....
Weston	276,354[6]	301,436	1,072,632[6]	226.48	30.2%	.....	.....	1,072,632	226.48	20,417	129,365[7]	.....
Whitby	121,732	44,076	603,400[8]	160.39	21.3%	.....	.....	603,400[8]	160.39	.....	85,500	.....
Wingham	20,400	49,713	311,029	160.82	21.4%	69,875	36.13	241,154	124.69	.....	6,214	20,699[1]
York Twp. North	672,738	803,209	3,063,129[9]	229.86	30.6%	.....	.....	3,063,129	229.86	387,500	200,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $150 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

[1] Total for local improvements.
[2] In addition, a contingent liability of $6,000, Preston Car Coach Co.
[3] Includes $116,414 unsold bonds and $47,975, being share of Essex Border Utilities debt, and $199,039 due but unpaid principal debt, but not S.W. & A. Ry. guarantee of $199,594.
[4] Includes $60,101 unsold debentures.
@ Complete information not received.
[5] Includes $289,500 unsold bonds.
[6] School debt borne partly by other municipalities and Province, town's share being $136,372.
[7] Total current liabilities.
[8] Includes $12,975 unsold bonds.
[9] Includes $71,300 unsold bonds.
[10] Includes $46,581 principal due and unpaid.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 24,434	$ 26,487	$	$	$ 50,921	$19.82	$	$ 50,921	$19.82	$?	$ 410D[3]	$ .....
Picton	47,437	1,699	.....	.....	49,136	15.27	.....	49,136	15.27	148S	3,916S	.....
Port Colborne	127,628	100,196	70,329	.....	298,153	49.69	.....	298,153	49.69	5,565S	1,044S[3]	.....
Port Hope	53,304	33,462	.....	.....	86,766	18.76	6,895	79,871	17.27	3,479S	5,517S	.....
Prescott	30,324	.....	.....	.....	30,324	10.27	.....	30,324	10.27	1,309S	1,760Dx	.....
Preston	66,749	56,837	.....	.....	123,586	20.13	.....	123,586	20.13	288S	1,002S	.....
Renfrew	74,254	293,380	13,000	.....	380,634	71.97	.....	380,634	71.97	4,692S	19,347S	.....
Riverside	.....	57,649	132,424	47,975[2]	238,048	47.85	.....	238,048	47.85	.....	1,916D	.....
Rockland	14,570	11,917	.....	.....	26,487	13.10	.....	26,487	13.10	1,097S	1,194D	.....
St. Mary's	34,709	44,131	.....	.....	78,840	19.63	‡	.....	.....	2,762S	2,454D	.....
Simcoe	75,457	57,707	.....	.....	133,164	24.67	.....	133,164	24.67	2,485S	12,836S[3]	.....
Sioux Lookout	.....	.....	26,145	.....	26,145	14.68	.....	26,145	14.68	.....	.....	.....
Smith's Falls	228,237	81,843	10,073	.....	320,153	42.68	.....	320,153	42.68	1,272D	1,503D	.....
Strathroy	28,437	36,891	.....	.....	65,328	22.55	.....	65,328	22.55	533D	5,137S[3]	.....
Stamford Township	[4]	181,590	74,597	.....	256,187	33.42	.....	256,187	33.42	2,165S	6,949D	.....
Sturgeon Falls	92,950	12,300	5,983	.....	111,233	25.66	.....	111,233	25.66	?	10,550S[3]	.....
Swansea	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teck Township	1,134,727y	.....	.....	.....	1,134,727[8]	87.19	.....	1,134,727[8]	87.19	33,409S[5]	.....	.....
Tecumseh	88,376	16,107	.....	.....	104,483	41.04	.....	104,483	41.04	2,774S	1,723D	.....
Thorold@	182,556	.....	.....	.....	.....	.....	.....	.....	.....	113S	.....	.....
Tillsonburg	102,864	11,156	.....	.....	114,020	34.03	.....	114,020	34.03	603S	267S	.....
Tisdale Township	266,102	.....	.....	.....	266,102	41.19	.....	266,102	41.19	23,628D	.....	.....
Trenton	90,140	159,877	.....	.....	250,017	39.49	.....	250,017	39.49	5,230D	.....	.....
Walkerton	23,078	61,095	.....	.....	84,173	35.97	.....	84,173	35.97	453S	1,792S[3]	.....
Wallaceburg	256,838y	47,912	.....	.....	304,750	70.17	.....	304,750	70.17	1,312S	140D	.....
Waterloo	44,469	57,077	.....	21,263g	122,809	14.34	10,545	112,264	13.11	7,565S	4,369S	87Sg
Weston	94,274	41,427	.....	43,686r	179,387	37.87	.....	179,387	37.87	3,143D	340S	3,407D
Whitby	190,687z	z	25,663	.....	216,350	57.51	.....	216,350	57.51	84S	2,076D	.....
Wingham	69,551	39,082	.....	.....	108,633	56.17	3,348	105,285	54.44	1,516S	143S	.....
York Township North	957,282[6]	390,393	.....	57,219[1]	1,404,894	105.42	.....	1,404,894	105.42	1,577S[7]	4,300Dx	2,118Dr

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

x Approximate.
y Waterworks and sewers combined.
z Waterworks and electric light combined.
S Surplus.
[1] Radials.
[2] Share of Essex Utilities debt.
[3] 1931 figure.
‡ Not segregated.
r Street Railway.
g Gas.
D Deficit.
@ Complete information not received.

[4] Constructed under Local Improvement Act. Amount, $178,878.
[5] Before debenture charges.
[6] (a) Filtration plant and supply system, $122,269; (b) distribution system, $835,013. (a) And corporation's share of (b) carried by a mill rate on water areas; balance by local improvements levy. In 1932 $5,662 of waterworks' surplus was applied to short levy on waterworks area.
[7] See note 6.
[8] Includes some unsold bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1932	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Amos	1,488	2,153	2,050	$1,185,700	$ 578	$12,975	$33,068	$46,043	$22.46	$29,807	$20,065	$24.33
Asbestos	2,189	4,396	4,044	1,876,550	464	22,770	31,892	54,662	13.52	13,184	5,231	4.55
Aylmer	2,970	2,835	2,900	1,663,604	574	17,782	33,260	51,042	17.60	63,890	40,162	35.85
Bagotville	2,204	2,468	2,008	936,864	467	24,371	9,368	33,739	16.80	36,389	49,140	42.59
Baie St. Paul	2,291	2,916	1,910	432,150	226	9,666	8,644	18,310	9.59	2,643	2,392	2.64
Beauharnois	2,250	3,729	4,000	2,259,943*	565	17,866	27,559*	45,425	11.36	16,747*	3,226	4.99
Beauport	3,240	3,242	2,941	1,883,607	640	16,242	19,196	35,438	12.05	11,109	21,377	11.05
Berthier	2,193	2,431	2,399	1,163,750	485	7,521	17,455	24,976	10.41	11,496	2,861	5.98
Black Lake	2,656	2,167	2,000	1,010,000	505	12,815	20,896*	33,711	16.85	34,511*	19,258	26.88
Buckingham	3,835	4,638	4,533	1,815,551	401	23,643	54,011*	77,654	17.13	31,760*	7,090	8.57
Cap de la Madeleine	6,738	8,748	9,780*	6,130,000*	627	70,081	85,820*	155,901	15.94	41,786*	57,725	10.17
Charny	2,265	2,823	2,800*	569,650*	203	11,287	4,000*	15,287	5.46	4,909*	6,727	4.16
Coaticook	3,554	4,004	4,239	2,320,625	547	23,055	33,693	56,748	13.39	23,398	14,420	8.92
Donnacona	1,225	2,631	2,400*	1,909,493 [7]*	795	28,762	11,454*	40,216	16.76	10,300*	12,337	9.43
Dorval (June 30th, 1933)	1,466	2,052	2,200	3,956,720	1,798	15,952	63,307	79,259	36.03	67,605	14,226	37.20
Drummondville	2,852	6,609	6,785	6,584,345*	970	42,473	137,005	179,478	26.45	84,787*	9,960	13.96
East Angus	3,802	3,566	3,268*	2,194,450*	671	24,425	49,287*	73,712	22.55	49,177*	15,555	19.81
Farnham	3,343	4,205	4,015*	2,062,805*	514	30,754	46,966*	77,720	19.36	20,528*	11,010	7.85
Giffard	1,254	3,573	3,044	1,162,725	382	9,357	8,140	17,497	5.75	9,479	3,738	4.34
Grand Mere	7,631	6,461	7,200	15,508,432	2,154	119,315	144,414*	263,729	36.63	26,683*	12,372	5.42
Iberville	2,454	2,778	2,900	1,420,020	490	12,564	40,966 [3]	53,530	18.46	35,225	5,155	13.92
Jonquiere	4,851	9,448	9,750	5,336,584	547	53,897	62,837	116,734	11.97	52,667	72,837	12.87
Kenogami (Oct. 31st, 1932)	2,557	4,500	4,800	1,681,527 [4]	350	53,439	20,019 [3]	73,458	15.30	33,382	23,525	11.86
Lachute	2,592	3,906	3,927	2,210,125	563	21,950	23,391 [3]	45,341	11.55	9,369	7,789	4.37
La Malbaie	1,883	2,408	2,395	811,243	339	23,209	12,976	36,185	15.11	9,180	2,917	5.05
Laprairie	2,158	2,774	2,850*	1,042,675*	366	10,137	16,000*	26,137	9.17	5,200*	6,222	4.01
La Salle [1]	726	2,362	3,190*	5,767,530*	1,808	40,439	103,816*	144,255	45.22	102,113*	3,961	33.25
La Tuque	5,603	7,837	7,500	7,407,818	988	59,049	97,120 [3]	156,169	20.82	68,121	30,577	13.16
Lauzon	6,428	7,084	6,969	2,439,688 [5]	350	15,075	21,956	37,031	5.31	63,032	8,226	10.22
Laval-des-Rapides	1,989	2,716	2,989	1,225,246	410	9,156	28,175	37,331	12.49	21,928	4,224	8.75
Longueuil	4,682	5,407	5,500	5,132,455	933	56,435	115,265 [3]	171,700	31.22	79,315	28,710	19.64
Loretteville	2,066	2,251	2,197	1,181,525	538	14,443	16,973 [3]	31,416	14.30	20,512	8,145	13.04
Louiseville	1,772	2,365	3,000*	1,103,170*	368	4,150	18,537*	22,687	7.56	14,064*	1,498	5.19
Magog	5,159	6,302	6,502	2,291,440 [6]*	352	33,325	73,404*	106,729	16.41	33,089*	1,219	5.28
Megantic	3,140	3,911	3,601*	1,327,170*	369	15,522	24,103*	39,625	11.00	34,372*	13,298	13.24
Montmagny	4,145	3,927	3,870	2,095,562	541	18,996	60,782	79,778	20.61	61,856	10,472	18.69

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Information as at Dec. 31st, 1933.

[1] Under Montreal Metropolitan Commission.

[2] Including any monthly fees unpaid. Date also differs from municipal, being usually at June 30th, 1932. See Note, page 25.

¶ See Note, page 25.

[3] Tax collections.

[4] In addition, $6,302,147 temporarily exempt.

[5] In addition, $1,095,000 temporarily exempt.

[6] In addition, $1,250,000 temporarily exempt.

[7] In addition, $3,000,000 temporarily exempt.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Amos	$ 49,900	$129,200	$179,100	$ 87.37	11.6%	$ 1,886	$ .92	$177,214	$ 86.45	$18,620
Asbestos	58,100	51,155	109,255	27.02	3.6%	.....	.....	109,255	27.02	11,000
Aylmer	86,619	354,986 [4]	441,605 [4]	152.28	20.3%	26,651	9.19	414,954	143.09	38,750 [5]
Bagotville	134,364	726,109	860,473	428.52	57.1%	.....	.....	860,473	428.52	39,010
Baie St. Paul	61,200	59,443	120,643	63.16	8.4%	.....	.....	120,643	63.16	.....
Beauharnois	166,030	251,600*	417,630	104.41	13.9%	26,234	6.56	391,396	97.85	.....
Beauport	49,200	327,400	376,600	128.05	17.1%	.....	.....	376,600	128.05	23,050
Berthier	.....	208,800	208,800	87.04	11.6%	.....	.....	208,800	87.04	.....
Black Lake	86,000	218,000	304,000	152.00	20.3%	10,800	5.40	293,200	146.60	..... *
Buckingham	20,000	381,600 [8]*	401,600	88.60	11.8%	92,760	20.63	308,840	67.97	9,000 [8]*
Cap de la Madeleine	413,800	883,000*	1,296,800	132.60	17.7%	17,036	1.74	1,279,764	130.86	3,500*
Charny	23,800	..... *	23,800	8.50	1.1%	.....	.....	23,800	8.50	..... *
Coaticook	61,000	530,933	591,933	139.64	18.6%	81,038	19.12	510,895	120.52	5,000
Donnacona	146,400	26,500*	172,900	72.04	9.6%	.....	.....	172,900	72.04	..... *
Dorval (June 30th, 1933)	109,200	776,430	885,630	402.56	53.7%	126,384	57.45	759,246	345.11	15,120
Drummondville	248,478	1,115,704*	1,364,182	201.06	26.8%	.....	.....	1,364,182	201.06	..... *
East Angus	76,100	575,750	651,850	199.47	26.6%	100,642	30.80	551,214	168.67	..... *
Farnham	3,000	474,000*	477,000	118.80	15.8%	.....	.....	477,000	118.80	..... *
Giffard	44,200	144,285	188,485	61.92	8.3%	34,537	11.35	153,948	50.57	4,000
Grand Mere	698,400	1,729,803 [4]	2,428,203 [4]	337.25	45.0%	170,379	23.66	2,257,824	313.59	28,820*
Iberville	49,400	251,300	300,700	103.69	13.8%	23,000	7.93	277,700	95.76	.....
Jonquiere	389,040	1,321,290	1,710,330	175.42	23.4%	.....	.....	1,710,330	175.42	137,082 [3]
Kenogami (Oct. 31st, 1932)	306,500	510,368	816,868	170.18	22.7%	.....	.....	816,868	170.18	43,446
Lachute	23,065	170,781	193,846	49.36	6.6%	2,775	.71	191,071	48.65	12,000
La Malbaie	58,900	66,250	125,150	52.25	7.0%	.....	.....	125,150	52.25	6,750
Laprairie	37,500	137,000*	174,500	61.23	8.2%	.....	.....	174,500	61.23	2,000*
La Salle	107,100	1,092,160*	1,199,260	375.94	50.1%	156,875 [9]	49.18	1,042,385	326.76	30,000*
La Tuque	181,000	790,000 [4]	971,000 [4]	129.47	17.3%	69,239	9.23	901,761	120.24	72,867
Lauzon	3,360	407,628	410,988	58.97	7.9%	.....	.....	410,988	58.97	.....
Laval-des-Rapides	38,000	402,500	440,500	147.37	19.7%	45,603	15.26	394,897	132.11	47,327
Longueuil	139,800	1,655,540	1,795,340	326.42	43.5%	58,346	10.61	1,736,994	315.81	74,733 [6]
Loretteville	42,490	338,204	380,694	173.28	23.1%	.....	.....	380,694	173.28	1,535
Louiseville	.....	248,400*	248,400*	82.80	11.0%	.....	.....	248,400*	82.80	..... *
Magog	128,900	380,825	509,725	78.40	10.5%	7,000	1.08	502,725	77.32	..... *
Megantic	26,600	378,882*	405,482	112.60	15.0%	.....	.....	405,482	112.60	2,400*
Montmagny	57,900	327,000	384,900	99.46	13.3%	21,414	5.53	363,486	93.93	15,500 [7]

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1933.

¶ See Note, page 25.

[3] Bank loans and other amounts due. In addition, liability of $21,744 to sinking fund.

[4] Not including Housing Debt.

[5] In addition, other liabilities of $190,937.

[6] In addition, other liabilities of $800,100.

[7] In addition, other liabilities of $294,508.

[8] The Provincial Report as at Dec. 31st, 1932, showed other liabilities of $206,115; corresponding information for 1933 not known to Institute. In the 1931 figures the corresponding amount of $177,268 was included in the municipal debenture debt figures.

[9] Includes municipal sinking fund, Dec. 31st, 1933, $135,048.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶			
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds
QUEBEC									
Amos	$	$	$	$	$	$1,325,950	$12,975	$ 49,900	$ 1,886
Asbestos	30,000*x*	4,500*x*	.....	34,500	8.53	1,897,520	22,770	58,100	.....
Aylmer	233,894 [3]	.....	? *h*	?	.....	1,858,224	17,782	86,619	4,471
Bagotville	173,128 [3]*y*	310,945 [3]	95,959*h*	580,032	288.86	1,251,176	24,371	134,364	.....
Baie St. Paul	20,000	.....	.....	20,000	10.47	322,200	9,666	61,200	.....
Beauharnois	229,197 [3]	.....	.....	229,197	57.30	2,233,382	17,866	166,030	8,315
Beauport	334,429 [3]*y*	.....	.....	334,429	113.71	1,863,606	16,242	49,200	.....
Berthier	117,573 [3]	.....	.....	117,573	49.01	1,504,210	7,521	.....	.....
Black Lake	110,000	.....	.....	110,000	55.00	1,025,195	12,815	86,000	.....
Buckingham	126,105 [3]	85,773 [3]	.....	211,878	46.74	2,390,355	31,814	20,000	1,454
Cap de la Madeleine	428,000*x*	.....	.....	428,000	43.76	6,674,423	70,081	413,800	17,036
Charny	.....	.....	.....	..... *	.....	564,375	11,287	23,800	.....
Coaticook	184,040 [3]	316,685 [3]	.....	500,725	118.12	2,305,505	23,055	61,000	.....
Donnacona	.....	.....	.....	.....	.....	1,982,300	28,762	146,400	.....
Dorval	494,832 [3]*y*	.....	.....	494,832	224.92	1,417,308	15,952	109,200	7,890
Drummondville	378,386 [3]	.....	118,829*h*	497,215	73.28	4,609,970	42,473	248,478	.....
East Angus	97,700	.....	?	97,700	29.90	2,526,700	24,425	76,100	.....
Farnham	249,100 [4]*	.....	.....	249,100 [4]*	62.04	2,536,720	30,754	3,000 [1]	.....
Giffard	90,000*x*	.....	.....	90,000	29.56	1,169,755	9,357	44,200	.....
Grand Mere	204,000*x*	80,000*x*	?	284,000	39.44	15,583,832	119,315	698,400	45,710
Iberville	205,230 [3]	.....	.....	205,230	70.77	1,377,140	12,564	49,400	.....
Jonquiere	251,502 [3]	464,280 [3]	.....	715,782	73.41	5,389,734	53,897	389,040	.....
Kenogami	269,869 [3]*y*	.....	.....	269,869	56.22	9,898,361	53,439	306,500	.....
Lachute	82,531 [3]	.....	.....	82,531	21.02	2,208,525	21,950	23,065	.....
La Malbaie	40,000*x*	.....	.....	40,000	16.70	1,817,900	23,209	58,900	.....
Laprairie	42,000*	.....	16,500*h*	58,500*	20.53	1,141,780	10,137	37,500	.....
La Salle	210,320 [3]	.....	?	210,320	65.93	11,554,898	40,439	107,100	21,827
La Tuque	163,497 [3]	.....	?	.....	.....	7,411,843	59,049	181,000	.....
Lauzon	337,728 [3]*y*	.....	.....	337,728	48.46	2,512,275	15,075	3,360	.....
Laval-des-Rapides	152,418 [3]	.....	.....	152,418	50.99	980,495	9,156	38,000	.....
Longueuil	249,819 [3]*z*	.....	.....	249,819	45.42	6,481,008	56,435	139,800	7,933
Loretteville	150,000*x*	.....	.....	150,000	68.27	1,680,645	14,443	42,490	?
Louiseville	185,000 [3]	.....	.....	185,000	61.61	823,782	4,150	.....	.....
Magog	22,700	104,750	.....	127,450	19.60	2,777,550	33,325	128,900	.....
Megantic	25,538*	288,127*	.....	313,665*	87.10	1,194,027	15,522	26,600	.....
Montmagny	.....	.....	.....	.....	.....	1,999,607	18,996	57,900	.....

* As at Dec. 31st, 1933.
[1] In addition, $97,100 other loans outstanding.
[3] At value. Debenture debt not reported.
[4] Includes some debt for roads and sewers.
x Approximate.
h Housing.
y Including sewers.
z Includes lighting service.

¶ As at June 30th, 1932. School taxes debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For school tax arrears see page 23.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1932	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East [1]	1,776	2,242	2,200	$13,675,108	$6,216	$37,233	$246,150	$283,383	$128.81	$50,402	$16,686	$30.49
Montreal North [1]	1,360	4,519	5,277	2,858,475	542	[5]	106,562 [3]	?	?	125,675	?	?
Montreal West [1]	1,882	3,190	3,300	7,962,147	2,413	108,929	205,857 [3]	314,786	95.39	97,781	?	29.63
Montmorency	3,600	4,575	4,756	1,347,312	283	19,645	11,295 [3]	30,940	6.51	12,695	4,193	3.55
Mount Royal [1]	160	2,174	2,600	8,750,753	3,366	90,924	105,000	195,924	75.35	272,426	9,596	108.47
Mont Joli	2,799	3,143	3,100	843,685	272	17,070	39,503	56,573	18.25	14,448	11,509	8.37
Mont Laurier	2,211	2,394	2,105	650,000	309	11,553	8,100	19,653	9.34	8,603	7,142	7.48
Nicolet	2,342	2,868	3,000	748,480	249	9,640	11,968	21,608	7.20	14,599	2,789	5.80
Noranda (May 31st, 1933)	.....	2,246	3,200	1,997,585	624	15,357	45,089	60,446	18.89	11,775	3,318	4.72
Pointe à Gatineau	1,919	2,282	2,215	562,765	254	9,756	9,566	19,322	8.72	12,302	10,100	10.11
Pointe aux Trembles [1]	1,764	2,970	4,219	2,544,871	603	56,515	50,897	107,412	25.46	66,898	22,733	21.24
Pointe Claire	2,617	4,872	3,750	4,948,852	1,320	57,682	110,507 [3]	168,189	44.85	67,595	19,396	23.20
Port Alfred	1,213	2,342	2,200	6,740,798	3,064	56,850	41,810	98,660	44.85	?	10,504	?
Priceville	.....	2,310	2,300	352,449	153	?	4,126 [3]	?	?	2,407	?	1.05
Richmond	2,450	2,596	2,584	1,605,705	621	16,635	25,114*	41,749	16.16	18,224 [4]	8,411	10.31
Rimouski	3,612	5,589	5,500*	4,202,459*	764	15,184	54,339*	69,523	12.64	47,148*	7,461	9.93
Riviere du Loup	7,703	8,499	8,106	4,365,898	539	47,449	87,639 [3]	135,088	16.66	114,422	27,189	17.47
Roberval	2,068	2,770	2,575	1,495,035	581	10,703	17,149 [3]	27,852	10.82	16,158	7,397	9.15
Rouyn	.....	3,225	4,844	1,895,763	391	28,682	45,496	74,178	15.31	59,925	35,827	19.77
Saindon	1,793	2,355	2,600	486,315	187	?	6,282 [3]	?	?	7,463	?	2.87
Ste. Agathe des Monts	2,812	2,949	3,000	1,819,630	607	20,974	27,294	48,268	16.09	34,700	19,789	18.16
Ste. Anne de Bellevue	2,212	2,417	2,357	2,152,363	913	13,568	23,245	36,813	15.62	9,357	11,361	8.79
St. Joseph d'Alma	850	3,970	4,000	1,902,876	476	19,125	20,932	40,057	10.01	24,730	27,200	12.98
St. Jerome (Terrebonne Co.)	5,491	8,967	9,145	4,489,875	491	35,418	151,688 [3]	187,106	20.46	89,934	29,723	13.08
St. Jerome de Matane	3,050	4,757	4,371	1,902,805	435	10,587	17,125	27,712	6.34	34,837	12,732	10.88
St. Joseph de Grantham	.....	2,812	3,400	555,200	163	8,802	5,257	14,059	4.13	2,474	9,028	3.38
St. Lambert	3,890	6,075	6,236	10,219,466	1,639	108,678	257,686	366,364	58.75	334,434	89,080	67.91
St. Laurent [1]	3,232	5,348	4,634	4,528,060	977	65,513	76,976	142,489	30.75	133,438	40,009	37.43
St. Pierre [1]	3,535	4,185	4,188	5,066,217	1,210	50,496	96,254	146,750	35.04	51,367	24,158	18.03
Ste. Therese	3,043	3,292	3,200*	1,738,400*	543	23,366	25,769*	49,135	15.35	14,544*	10,371	7.79
Terrebonne	2,056	1,955	1,938*	1,278,690*	660	6,260	19,787*	26,047	13.44	12,731*	2,372	7.79
Victoriaville	3,759	6,213	6,482*	3,253,447*	502	18,953	70,797 [6]	89,750	13.85	564 [7]	4,889	.84
Waterloo	2,063	2,193	2,365*	1,416,575*	599	13,830	30,814*	44,644	18.88	21,079*	12,625*	14.25
Windsor	2,330	2,720	2,684	1,930,185	719	16,126	22,051	38,177	14.22	11,835	11,326	8.63

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* As at Dec. 31st, 1933.
[1] Under Montreal Metropolitan Commission.
[2] Including any monthly fees unpaid. Date also differs from municipal year, being usually as at June 30th, 1932. See Note, page 28.
[3] Tax collections.
[4] As at Sept. 30th, 1933.
[5] Annexed to Montreal for school purposes.
[6] As at Nov. 30th, 1933, and includes $23,508 of water taxes.
[7] Judgments. In addition, accounts receivable $65,685.
¶ See Note, page 28.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Montreal East [1]	$129,900	$3,301,291	$3,431,191	$1,559.63	207.9%	$418,900	$190.41	$3,012,291	$1,369.22	$ .....
Montreal North [1]	¶	3,235,563	3,235,563	613.14	81.7%	162,000	30.70	3,073,563	582.44	..... [6]
Montreal West [1]	376,449	995,000	1,371,449	415.59	55.4%	317,080	96.08	1,054,369	319.51	40,000 [8]
Montmorency	82,500	29,729	112,229	23.60	3.1%	.....	.....	112,229	23.60	6,500
Mount Royal [1]	74,000	3,332,030	3,406,030	1,310.01	174.7%	690,527	265.59	2,715,503	1,044.42	25,912
Mont Joli	38,986	444,465	483,451	155.95	20.8%	.....	.....	483,451	155.95	.....
Mont Laurier	40,000	110,154	150,154	71.33	9.5%	.....	.....	150,154	71.33	6,000
Nicolet	46,400	149,649	196,049	65.35	8.7%	.....	.....	196,049	65.35	.....
Noranda (May 31st, 1933)	67,900	389,000	456,900	142.78	19.0%	.....	.....	456,900	142.78	.....
Pointe à Gatineau	22,112	11,000	33,112	14.95	2.0%	.....	.....	33,112	14.95	41,070
Pointe aux Trembles [1]	415,205	3,468,537 [9]	3,883,742	920.54	122.7%	454,334	107.69	3,429,408	812.85	2,123,959 [2]
Pointe Claire	202,600	1,221,600	1,424,200	379.79	50.6%	241,675	64.45	1,182,525	315.34	56,482
Port Alfred	236,768	285,700 [10]	522,468	237.49	31.7%	.....	.....	522,468	237.49	?
Priceville	?	95,100	95,100	41.35	5.5%	.....	.....	95,100	41.35	5,235
Richmond	42,000	102,717 [4]	144,717	56.00	7.5%	6,947	2.69	137,770	53.31	10,500
Rimouski	51,600	527,700*	579,300	105.33	14.0%	81,738*	14.86	497,562*	90.47	9,500*
Riviere du Loup	210,800	1,592,929	1,803,729	222.52	29.7%	129,924	16.03	1,673,805	206.49	100,828
Roberval	35,300	131,051	166,351	64.60	8.6%	.....	.....	166,351	64.60	24,406
Rouyn	67,585	668,811	736,396	152.02	20.3%	.....	.....	736,396	152.02	.....
Saindon	?	44,900	44,900	17.27	2.3%	.....	.....	44,900	17.27	7,862
Ste. Agathe des Monts	53,900	630,500	684,400	228.13	30.4%	41,307	13.77	643,093	214.36	31,000
Ste. Anne de Bellevue	.....	478,555	478,555	203.04	27.1%	74,118	31.45	404,437	171.59	17,150
St. Joseph d'Alma	108,200	381,700	489,900	122.48	16.3%	.....	.....	489,900	122.48	14,600 [3]
St. Jerome (Terrebonne Co.)	188,788	770,656	959,444	104.91	14.0%	224,011	24.49	735,433	80.42	.....
St. Jerome de Matane	6,300	249,300	255,600	58.48	7.8%	4,379	1.00	251,221	57.48	25,931
St. Joseph de Grantham	46,055	.....	46,055	13.55	1.8%	.....	.....	46,055	13.55	15,100
St. Lambert	429,466	4,210,833	4,640,299	744.11	99.2%	360,988	57.89	4,279,311	686.22	237,033
St. Laurent [1]	337,735	1,779,090	2,116,825	456.80	60.9%	145,153	31.32	1,971,672	425.48	110,000
St. Pierre [1]	162,700	724,300	887,000	211.80	28.2%	107,139	25.58	779,861	186.22	10,000
Ste. Therese	114,000	205,250*	319,250	99.77	13.3%	.....	.....	319,250	99.77	4,554*
Terrebonne	12,100	471,108*	483,208	249.33	33.2%	.....	.....	483,208	249.33	11,432*
Victoriaville	88,232	483,738 [5]	571,970	88.24	11.8%	.....	.....	571,970	88.24	..... [5]
Waterloo	32,800	135,900*	168,700	71.33	9.5%	24,761*	10.47	143,939	60.86	3,200*
Windsor	68,700	103,648	172,348	64.21	8.6%	.....	.....	172,348	64.21	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1933.
¶ See Note, page 28.
[1] Under Montreal Metropolitan Commission.
[2] Advances by Metropolitan Commission.
[3] In addition, $75,553 unpaid interest on debentures and capital not redeemed.
[4] As at Sept. 30th, 1933.
[5] As at Nov. 30th, 1933.
[6] Other liabilities, including bills payable, were $220,307.
[8] In addition, other liabilities of $419,191.
[9] As set out in report of the Montreal Metropolitan Commission.
[10] At Dec. 31st, 1931; latest information available.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶			
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds
QUEBEC									
Montreal East [1]	$	$	$? *h*	$?	$?	$12,411,298	$37,233	$129,900	$10,500
Montreal North [1]	471,863 [5]	.....	.....	471,863	89.42	— — — Annexed to Montreal for School Purposes — — —			
Montreal West [1]	81,888 [5]	.....	.....	81,888	24.81	10,892,907	108,929	376,449	16,425
Montmorency	12,500*x*	.....	.....	12,500	2.63	1,964,509	19,645	82,500	.....
Mount Royal [1]	370,671 [5]	.....	?	?	?	11,555,894	90,924	74,000 [4]	7,060
Mont Joli	429,600	.....	.....	429,600	138.58	948,775	17,070	38,986	.....
Mont Laurier	78,194 [5]	.....	.....	78,194	37.15	770,230	11,553	40,000	.....
Nicolet	78,000*x*	.....	.....	78,000*x*	26.00	642,710	9,640	46,400	.....
Noranda	?	.....	.....	?	?	5,034,002	15,357	67,900	.....
Point à Gatineau	.....	.....	.....	.....	.....	562,040	9,756	22,112	.....
Pointe aux Trembles [1]	.....	.....	83,149*h*	83,149	19.71	17,819,002	56,515	415,205	69,720
Pointe Claire	455,971 [5]	133,459 [5]	.....	589,430	157.18	[3] 5,447,341	57,682	202,600	20,196
Port Alfred	?	.....	.....	?	.....	7,003,988	56,850	236,768	.....
Pricevillle	.....	.....	.....	.....	.....	?	?	?	?
Richmond	50,443 [5]	.....	.....	50,443	19.52	1,663,515	16,635	42,000	.....
Rimouski	278,914*	.....	84,400**h*	363,314*x*	66.06	2,530,646	15,184	51,600	2,858
Riviere du Loup (Fraserville)	540,107 [5]	442,172 [5]	?	?	.....	3,949,215	47,449	210,800	.....
Roberval	70,669 [5]	.....	.....	70,669	27.44	659,650	10,703	35,300	.....
Rouyn	331,591 [5]*y*	.....	.....	331,591	68.45	1,468,113	26,862	67,585	.....
Saindon	35,500*x*	.....	.....	35,500*x*	13.65	?	?	?	?
Ste. Agathe des Monts	141,325 [5]	200,731 [5]	.....	342,056	114.02	1,498,545	20,974	53,900	.....
Ste. Anne de Bellevue	278,093 [5]	62,216 [5]	59,255*h*	399,564	169.52	2,191,205	13,568	.....	.....
St. Joseph d'Alma	127,230	50,498	.....	177,728	44.43	1,912,551	19,125	108,200	.....
St. Jerome (Terrebonne Co.)	354,964 [5]	.....	.....	354,964	38.81	5,059,719	35,418	188,788	.....
St. Jerome de Matane	274,563 [5]*y*	.....	.....	274,563	62.81	2,036,010	10,587	6,300	.....
St. Joseph de Grantham	.....	.....	.....	.....	.....	489,100	8,802	46,055	.....
St. Lambert	506,894 [5]	.....	708,587	1,215,481	194.91	10,979,213	108,678	429,466	.....
St. Laurent [1]	218,894 [5]	.....	.....	218,894	47.24	7,051,369	65,513	337,735	11,037
St. Pierre [1]	.....	.....	.....	.....	.....	4,391,454	50,496	162,700	.....
Ste. Therese	.....	.....	.....	.....	.....	2,024,536	23,366	114,000	.....
Terrebonne	46,470*	23,376*	163,400**h*	233,246*	120.36	1,541,615	6,260	12,100	.....
Victoriaville	348,346 [5]*y*	.....	.....	348,346	53.74	2,707,708	18,953	88,232	.....
Waterloo	72,100 [5]	.....	.....	72,100	30.48	1,616,305	13,830	32,800	.....
Windsor	?	.....	.....	?	.....	1,791,850	16,126	68,700	.....

[1] Under Montreal Metropolitan Commission.
[2] Including any monthly fees unpaid.
[3] Figures for School District include those for Beaconsfield Protestant School District.
[4] In addition, $270,850 other loans not paid.
[5] At value. Debenture debt not reported.

* As at Dec. 31st, 1933.
h Housing.
x Approximate.
y Including sewers.

¶ As at June 30th, 1932. School taxes debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 26.
z Waterworks and electric lights combined.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1932		ACCUMULATED TAX ARREARS (Including 1932 Taxes Unpaid)	
	Dominion Census		Town's Report								
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
NEW BRUNSWICK											
Bathurst	3,327	3,300	3,300	$224,647	$68.07	$4,697,737 [9]	$1,423	$100,000 [9]	$30.30	$44,627	$13.52
Campbellton	5,570	6,505	6,500	453,466	69.76	5,419,307	834	167,325	25.74	207,851	31.98
Chatham	4,506	4,017	4,017	163,259	40.64	1,895,200	472	81,750	20.35	54,447 [1]	13.55
Dalhousie	1,958	3,974	4,000	?	. . .	1,754,875	439	60,952	15.24	54,039	13.51
Edmundston	4,035	6,430	6,435	‡	.	2,314,000 [6]	360	147,372 [7]	22.90	52,298 [8]	8.13
Fredericton	8,114	8,830	8,830	560,775	63.51	10,461,187	1,185	266,000	30.12	123,592 [2]	14.00
Newcastle	3,507	3,383	3,400	‡	.	1,997,000	587	81,106	23.85	59,556 [3]	17.52
Sackville (Sept. 30, 1932)	2,113	2,234	2,300	54,215	23.57	1,450,950	631	60,000	26.08	24,000	10.43
Sussex (Oct. 31, 1932)	2,198	2,252	2,300	114,012	49.57	1,278,800	556	53,940	23.45	8,068	3.51
St. Stephen	3,452	3,437	3,416	130,479	38.20	2,512,500	735	100,768	29.50	35,004 [5]	10.25
Woodstock	3,380	3,259	3,259	44,770	13.74	2,696,900	827	86,443	26.52	24,429	7.50
NOVA SCOTIA											
Amherst	9,998	7,450	7,500	278,038	37.07	3,940,515	525	185,458	24.73	69,155	9.22
Bridgewater	3,147	3,262	3,365	250,929	74.57	1,651,913	491	64,270	19.10	15,891	4.72
Dartmouth	7,899	9,100	9,100	548,172	60.24	4,882,250	536	167,778	18.44	76,324 [11]	8.39
Dominion	2,390	2,846	2,800	?	.....	392,730	140	23,562	8.41	31,412	11.22
Inverness	2,963	2,900	3,000	21,590	7.20	405,997	135	26,000	8.67	29,952	9.98
Kentville	2,717	3,033	3,300	175,591	53.21	1,264,095	383	58,654	17.77	19,061	5.78
Liverpool	2,294	2,669	3,000	96,430	32.14	1,296,675	432	49,988	16.66	3,490	1.16
Lunenburg	2,792	2,727	2,800	‡	.. ..	1,555,350	556	73,862	26.38	22,607	8.07
New Glasgow	8,974	8,858	9,000	471,068	52.34	5,795,100	644	193,661	21.52	98,847	10.98
New Waterford	5,615	7,745	8,000	277,441	34.68	1,636,167	205	97,342	12.17	58,295	7.29
North Sydney	6,585	6,139	6,200	247,566	39.93	2,440,475	394	122,023	19.68	75,000 [10]	12.10
Parrsboro	2,748	2,455	2,400	20,083	8.37	481,100	200	23,997	10.00	14,863	6.19
Pictou	2,988	3,152	3,152	148,996	47.27	1,491,240	473	52,477	16.65	10,831	3.44
Springhill	4,958	6,355	6,400	244,696	38.23	1,020,125	159	61,145	9.55	45,305	7.08
Stellarton	5,312	5,002	5,000	151,351	30.27	2,317,395	463	76,449	15.29	37,913	7.58
Sydney Mines	8,327	7,769	7,800	131,084	16.81	2,096,100	269	98,087	12.58	190,906	24.47
Trenton	2,844	2,613	2,600	96,046	36.94	1,036,745	399	40,404	15.54	27,327	10.51
Truro	7,562	7,901	8,500	‡	.....	4,667,470	549	164,095	19.31	26,464 [4]	3.11
Westville	4,550	3,946	4,000	83,628	20.91	1,366,250	341	58,055	14.51	53,214	13.30
Windsor	3,591	3,032	3,000	95,485	31.83	1,693,200	564	77,030	25.68	38,539	12.85
Yarmouth	7,073	7,055	7,100	161,173	22.70	4,364,400	615	174,576	24.59	94,391	13.29
PRINCE EDWARD ISLAND											
Summerside	3,228	3,759	3,914	98,690	25.22	2,920,025	746	39,327	10.05	3,015	.77

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

‡ Not segregated.
[1] After deduction of reserve of $32,869.
[2] Reserve against this of $33,866.
[3] After deduction of reserve of $20,000.
[4] Carried on balance sheet at $15,000.
[5] After deduction of reserve of $9,258. Of this amount, $21,182 is 1932 levy.
[6] Not including certain industries exempted amounting to $3,500,000.
[7] Including school taxes estimated at $75,000.
[8] After deduction of reserve of $10,500, but not including school tax arrears, amount of which $33,041. Of above, $30,734 is 1932 levy.
[9] 1931 information.
[10] Estimated amount realizable. Actual after deduction of reserve of $25,624 is $94,590.
[11] Of this, $51,836 is 1932 levy.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst.....(Feb. 28, 1933)	$ 65,300x	$ ...	$498,300 [3]	$151.00	20.0%	$ 91,653	$27.77	$406,647	$123.23	$154,985	$ 20,000	$ .....
Campbellton	150,000	.....	1,241,447	190,99	25.5%	380,534	58.54	860,913	132.45	.....	79,662	.....
Chatham	26,000	.....	519,500	129.32	17.2%	211,741	52.71	307,759	76.61	.....	42,147	.....
Dalhousie	?	.....	564,000	141.00	18.8%	22,311	5.58	541,689	135.42	.....	24,000	.....
Edmundston	210,500	.....	1,347,900	209.46	27.9%	93,964	14.60	1,253,936	194.86	.....	28,000	.....
Fredericton	268,000	.....	1,049,508	118.86	15.8%	194,116	21.98	855,392	96.88	.....	99,820	.....
Newcastle	125,000	.....	357,000	105.00	14.0%	132,198	38.88	224,802	66.12	.....	7,000	.....
Sackville (Sept. 30, 1932)	.....	.....	375,000	163.04	21.7%	101,785	44.25	273,215	118.79	.....	13,858	.....
Sussex	95,000	.....	242,000	105.22	14.0%	82,963	36.07	159,037	69.15	.....	.....	.....
St. Stephen	22,000	.....	529,450	154.99	20.7%	217,917	63.79	311,553	91.20	14,817	8,772	.....
Woodstock	18,000	.....	207,284 [2]	63.60	8.5%	5,230	1.60	202,054	62.00	.....	.....	.....
NOVA SCOTIA												
Amherst	177,450	.....	946,200	126.16	16.8%	572,944	76.39	373,256	49.77	.....	90,097	.....
Bridgewater	87,300	.....	607,600	180.56	24.1%	149,506	44.43	458,094	136.13	.....	6,773	.....
Dartmouth	318,500	.....	1,372,797	150.86	20.1%	222,702	24.48	1,150,095	126.38	4,163	78,677	.....
Dominion	25,000	.....	126,200	45.07	6.0%	16,409	5.86	109,791	39.21	[1]	17,756 [1]	.....
Inverness	8,500	.....	90,750	30.25	4.0%	45,660	15.22	45,090	15.03	[1]	14,824 [1]	.....
Kentville	97,500	.....	436,450	132.26	17.6%	106,166	32.17	330,284	100.09	.....	15,156	.....
Liverpool	14,000	.....	409,800	136.60	18.2%	134,000	44.67	275,800	91.93	17,157	5,372	.....
Lunenburg	47,000	.....	273,500	97.68	13.0%	58,712	20.97	214,788	76.71	[1]	54,963 [1]	.....
New Glasgow	206,700	.....	1,087,450	120.83	16.1%	417,090	46.34	670,360	74.48	.....	.....	.....
New Waterford	27,000	.....	302,000	37.75	5.0%	24,559	3.07	277,441	34.68	[1]	32,765 [1]	.....
North Sydney	71,000	.....	583,000	94.03	12.5%	263,934	42.57	319,066	51.46	.....	72,171	.....
Parrsboro	12,500	.....	109,500	45.62	6.1%	14,860	6.19	94,640	39.43	.....	10,554	.....
Pictou	92,500	.....	357,700	113.48	15.1%	76,456	24.25	281,244	89.23	2,949	2,554	.....
Springhill	88,088	.....	436,000	68.12	9.1%	100,410	15.69	335,590	52.43	4,616	29,975	.....
Stellarton	74,000	.....	366,500	73.30	9.8%	148,539	29.71	217,961	43.59	.....	10,420	.....
Sydney Mines	99,000	.....	228,600	29.31	3.9%	31,581	4.05	197,019	25.26	17,000	12,373	.....
Trenton	17,000	.....	298,300	114.73	15.3%	131,754	50.67	166,546	64.06	[1]	3,540 [1]	.....
Truro	162,100	.....	1,040,860	122.45	16.3%	468,666	55.14	572,194	67.31	.....	9,355	.....
Westville	?	.....	204,600	51.15	6.8%	46,972	11.74	157,628	39.41	[1]	1,500 [1]	.....
Windsor	36,500	.....	304,800	101.60	13.5%	110,515	36.84	194,285	64.76	[1]	31,113 [1]	.....
Yarmouth	.....	.....	543,500	76.55	10.2%	39,182	5.52	504,318	71.03	.....	62,252	.....
PRINCE EDWARD ISLAND												
Summerside	48,000	.....	339,000	86.61	11.5%	144,050	36.80	194,950	49.81	13,000	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.

[1] Floating debt, not divided.

[2] In addition, has a guarantee of $34,000 for Agricultural Society.

[3] Not inclusive of housing debt.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst	$242,000y	$	$?	$	$242,000	$73.33	$ 60,000x	$182,000	$55.15	$ 2,074D	$	$ .....
Campbellton	325,000	140,000	112,447	.....	577,447	88.84	170,000x	407,447	62.69	?	?	.....
Chatham	173,500y	105,000	.....	25,000f	303,500	75.55	159,000x	144,500	35.97	352S[1]	7,353S	385Sf
Dalhousie	486,000z	z	.....	.....	486,000	121.50	?	.....	.....	938S	?	.....
Edmundston	257,000	410,000	?	.....	667,000	103.65	‡	.....	.....	11,964D[2]	24,080S[2]	.....
Fredericton	257,000	.....	78,508	.....	335,508	38.00	40,891	294,617	33.37	2,202D	.....	.....
Newcastle	165,000yz	z	.....	.....	165,000	48.53	‡	.....	.....	5,424S	173S	.....
Sackville (Sept. 30, 1932)	251,000	.....	28,000	.....	279,000	121.30	60,000x	219,000	95.22	3,046D	.....	.....
Sussex	52,000	45,000	.....	.....	97,000	42.17	51,975	45,025	19.58	871S	559S	.....
St. Stephen	282,000	.....	27,750	.....	309,750	90.68	128,676	181,074	53.00	1,378S	.....	.....
Woodstock	133,000	.....	24,284	.....	157,284	48.26	.....	157,284	48.26	?	.....	.....
NOVA SCOTIA												
Amherst	331,000	.....	.....	.....	331,000	44.13	235,782	95,218	12.70	16,375S	.....	.....
Bridgewater	130,000	141,000	.....	.....	271,000	80.53	63,835	207,165	61.56	1,913S	15,714S	.....
Dartmouth	381,000	3,500	118,297	188,000f	690,797	75.91	88,874	601,923	66.14	2,636D	?	5,740Sf
Dominion	?	.....	.....	.....	?	.....	?	?	.....	?	.....	.....
Inverness	55,500	.....	.....	.....	55,500	18.50	32,000x	23,500	7.83	2,939S[1]	.....	.....
Kentville	93,100	33,750	80,000x	.....	206,850	62.68	52,157	154,693	46.88	891S	2,430S	.....
Liverpool	148,600	142,400	.....	.....	291,000	97.00	111,630	179,370	59.79	4,381D	6,657S	.....
Lunenburg	67,500y	.....	.....	.....	67,500y	24.11	‡	.....	.....	?	.....	.....
New Glasgow	421,600	.....	.....	.....	421,600	46.84	222,308	199,292	22.14	2,161S	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	148,000	.....	.....	.....	148,000	23.87	76,500x	71,500	11.53	?	.....	.....
Parrsboro	53,500	34,000	.....	.....	87,500	36.46	12,943	74,557	31.06	207D	2,230S	.....
Pictou	123,900	52,700	.....	.....	176,600	56.03	44,452	132,248	41.96	1,577D	3,869S	.....
Springhill	148,500	.....	.....	.....	148,500	23.20	57,606	90,894	14.20	3,905S	.....	.....
Stellarton	99,000	.....	.....	.....	99,000	19.80	32,390	66,610	13.32	192D	.....	.....
Sydney Mines	67,000	.....	.....	.....	67,000	85.90	1,065	65,935	8.45	1,000D	.....	.....
Trenton	112,500	.....	.....	.....	112,500	43.27	42,000x	70,500	27.12	?	.....	.....
Truro	228,130	168,725	.....	.....	396,855	46.69	‡	.....	.....	7,158S	25,631S	.....
Westville	95,000y	.....	.....	.....	95,000	23.75	21,000x	74,000	18.50	?	.....	.....
Windsor	127,800	.....	.....	.....	127,800	42.60	29,000x	98,800	32.93	?	.....	.....
Yarmouth	370,000y	.....	.....	.....	370,000	52.11	26,855	343,145	48.33	6,422D	.....	.....
PRINCE EDWARD ISLAND												
Summerside	90,000y	115,000	.....	.....	205,000	52.38	108,740	96,260	24.59	2,897S[1]	14,847S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

x Approximate.
y Waterworks and sewers.
z Waterworks and electric light combined.
f Ferries.
‡ Not segregated.
S Surplus.
D Deficit.
[1] Before debenture charges.
[2] After interest, but before sinking fund charges.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

GOVT PUBNS

MUNICIPALITY (1)	POPULATION 1932	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (2)	TAXES LEVIED	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	FLOATING DEBT
						Public Utilities (4)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)			[3]						
Chilliwack*	5,524	104.84	$3,720,209[5]	$ 86,790	$ 33,336	$	$ 43,500	$ 15,193	$ .....
Coldstream	867	26.56	824,155[6]	22,969	18,039	125,000	144,600	90,813	2,000
Coquitlam*	4,871	58.00	1,351,614[6]	47,902	27,233	.....	99,962	60,950	13,300
Delta*	3,709	65.62	5,278,571[7]	99,626	34,730	550,000	736,333	250,141	.....
Esquimalt* (s)	3,274	2.34	2,773,296[7]	105,919	33,593	13,000	455,100	111,146	31,050
North Vancouver* (s)	4,788	75.00	4,579,282[9]	306,940	441,500[10]	529,525	2,159,935[11]	453,259	147,700
Oak Bay*	6,300	4.00	6,393,429[9]	203,034	48,281	186,000	887,093	388,141	.....
Penticton*	4,600	11.01	2,434,515[5]	121,880	33,633	760,500	1,039,700	443,925	.....
Richmond*	8,182	46.87	6,711,619[7]	129,316	54,803	940,000	1,381,900[14]	285,114	8,438
Saanich (s)	14,000	70.31	5,211,432[5]	217,560	58,040	710,000	803,000	277,175	38,427
Summerland	1,791	20.31	1,086,893[6]	38,660	12,221	492,800	533,800	246,733	.....
West Vancouver (s)	7,200[13]	38.00	3,024,581[6]	202,452	103,479	464,700	1,513,500	396,778	39,200
MANITOBA (All Rural)									
Albert	1,633	288.00	2,384,160	38,812	49,361	.....	115,092*v*	.....	?
Assiniboia	2,032	33.82	1,161,798	63,845	88,489	79,022	233,360*v*	.....	?
Birtle	2,031	324.00	2,260,405	58,468	67,192	.....	138,374*v*	.....	?
Cameron*	1,316	287.00	2,235,448	39,529	38,290[12]	.....	100,790*v*	.....	3,000
Dauphin	5,622	568.63	2,271,215	94,737	114,852	.....	218,318*v*	.....	?
Dufferin*	2,847	357.66	3,943,185	59,115	55,920	.....	98,717*v*	10,850	.....
Ft. Garry* (s)	4,000	26.87	1,965,520	144,796	111,305	587,230*w*	1,057,394*w*	60,980	20,398
Kildonan East (s)	9,047	3.23	3,387,995	261,403	164,695	678,415*w*	1,436,015*w*	171,467	20,700
Kildonan West* (s)	6,132	2.96	2,609,305	183,953	132,159	[15]	1,249,719*w*	10,336	49,170
Kildonan North	1,347	9.26	1,019,195	45,234	45,554	9,518	92,246*v*	.....	?
Macdonald	3,354	429.21	4,313,954	103,305	199,723	40,000	137,718*v*	7,866	?
Miniota*	2,397	324.00	2,969,915	63,720	103,544	16,000	140,134*v*	.....	.....
Minitonas*	2,500	456.44	1,570,182	55,723	92,402	.....	134,763*v*	.....	.....
Pipestone*	3,382	432.00	3,809,580	77,220	84,600	21,720	181,670*v*	4,500	.....
Portage la Prairie	6,488	740.64	7,908,140	168,198	174,187	.....	117,955*v*	.....	?
Rockwood*	3,686	447.24	3,137,140	103,215	105,848	.....	181,543*v*	.....	37,600
Springfield	6,486	624.78	4,039,780	108,222	239,459	.....	154,070*v*	.....	?
Swan River*	4,022	635.09	3,875,000	95,813	147,538	.....	85,731*v*	.....	.....
St. Andrews*	5,036	283.35	3,531,125	96,075	86,870	.....	159,255*v*	.....	.....
St. James* (s)	13,843	7.98	4,363,340	402,720	254,814	[15]	4,501,912*w*	10,788	.....
St. Vital (s)	10,402	22.57	4,783,440	303,567	212,176	[15]	1,615,297*w*	31,335	11,537
Wallace	2,614	429.50	3,271,200	71,338	73,893	.....	183,964*v*	.....	?
Westbourne	2,708	486.00	2,592,620	68,513	103,631	.....	144,293*v*	.....	?
Woodworth	2,280	309.88	2,983,550	62,210	73,550	20,000	209,706*v*	5,210	?

[1] These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.
[2] Improvements not fully taxed as a rule in western municipalities.
[3] Assessments in British Columbia Districts are those for 1933.
[4] Including housing debts. * As at Dec. 31st, 1933.
[5] Includes only 20% of improvements value as taxed on this basis.
[6] Includes no improvements, as improvements not taxed.
[7] Includes only 50% of improvements value as taxed on this basis.
[9] Includes only 35% of improvements value as taxed on this basis.
[10] Of which $195,000 is 1933 levy.
[11] In addition, has guaranteed $407,500 Burrard Inlet Tunnel & Bridge Co. bonds.
[12] As at Dec. 31st, 1932.
[13] District's estimate. 1931 census population 4,786.
[14] Includes $45,000 debentures unsold.
[15] Debt consolidated.
(s) Indicates municipality suburban or partly suburban in character.
v Not inclusive of school debts.
w Includes municipality's share of Greater Winnipeg Water District, which is largely carried by taxes. Amounts for each municipality are as follows:

Ft. Garry	$ 92,252	St. James	$307,158
Kildonan East	205,683	St. Vital	201,854
Kildonan West	140,419		

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932 or 1933

COUNTY (7)	POPULATION (In Area Liable for County Rates) Rural	POPULATION (In Area Liable for County Rates) Urban	Area in Square Miles (6)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (3)	TAXES LEVIED (4)	TOTAL TAXES COLLECTED DURING THE YEAR (1)	TAXES REMAINING UNCOLLECTED DEC. 31. (1)	GROSS DEBENTURE DEBT (5)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	15,458	4,330	338	$15,599,925	$163,571*	$171,573*	$ 11,809*	$ 290,693*	$	$ 41,000*
Bruce	24,575	16,501	1,467	30,143,052	250,592*	252,658*	14,422*	43,695*	.....	34,000*[2]
Carleton	31,860	7,883	885	22,041,150	513,540*	503,892*	257,452*	2,063,287*	.....	275,000*
Dufferin	10,357	4,436	561	11,469,432	108,119*	123,097*	66,011*	186,952*	.....	9,012*
Essex	37,035	33,422	659	80,222,275	447,643*	376,000*	263,700[20]	330,041*	.....	127,111[20]
Frontenac	17,043	717	1,072	6,127,599	296,312	?	113,992*	263,120*	.....	167,000*
Grey	32,405	11,264	1,673	27,210,377	313,650*	313,650*	.....	565,000*	220,172*	.....
Haldimand	13,092	7,594	446	14,867,668	214,567*	278,659*	7,821*	481,013*	.....	47,000*[9]
Halton	12,538	13,291	356	22,173,285	245,781*	247,027*	200,462*[12]	635,787*	.....	216,316*
Hastings	26,936	7,461	1,707	17,212,682	256,967*	246,934*	118,774*[18]	106,571*	.....	229,000*
Huron	30,133	13,455	1,260	40,907,988	265,627*	265,627*	.....	83,702*	.....	90,000*
Lanark	13,617	11,230	1,059	13,763,323	217,500*	215,210*	54,035*	845,976*	.....	60,000*
Leeds and Grenville	25,585	4,973	1,162	17,254,877	326,043*	344,932*	208,232*	494,994*	.....	235,377*
Lennox and Addington	13,041	3,774	700	9,257,402	216,598*	218,090*	99,993*	524,246*	.....	108,432*
Lincoln	19,270	8,670	300	18,725,799	370,326*	380,785*	271,230*	1,708,097*	595,565*	314,796*
Middlesex	37,015	6,212	1,191	44,313,627	408,360*	396,938*	70,567*	849,969*	.....	.....
Northumberland and Durham	32,283	20,910	1,281	32,311,096	359,631*	368,318*	.....	936,008*	.....	115,000*
Norfolk	19,545	10,217	625	20,129,508	223,723*	221,684*	2,038*	440,748*	.....	32,595*[10]
Ontario	24,077	9,741	803	24,425,561	253,086*	230,421*	81,709*	673,077*	.....	41,997*
Oxford	23,895	5,974	743	28,333,286	195,396*	195,396*	.....	118,367*	.....	45,000*
Peel	17,998	8,239	454	20,511,676	238,413*	?	118,873*	556,157*	.....	81,356*
Peterborough	15,928	3,126	907	9,922,360	151,416*	133,770*	59,150*[11]	94,210*	.....	56,030*
Prescott and Russell	30,255	10,372	835	18,351,872	361,096*	364,335*	332,578*[13]	1,073,435*	.....	206,488*
Prince Edward	10,231	4,731	370	12,222,415	97,500*	90,903*	6,604*[14]	128,635*	.....	7,208*
Renfrew	28,059	22,146	1,700	24,014,727	404,008	?	396,955	962,502	.....	229,000*
Simcoe	37,369	40,321	1,533	50,348,429	425,591*	425,075*	248,847*[17]	.....	.....	260,000*
Stormont, Dundas and Glengarry	44,666	19,688	1,213	39,747,976	384,859*	341,624*	209,014*[19]	645,878*	.....	.....
Victoria	14,435	10,342	941	18,048,858	167,919*	230,292*	20,198*	260,923*	.....	55,000*
Waterloo	21,953	22,321	490	30,967,319	273,480*	273,480*	.....	172,839*	.....	7,947*
Welland	29,024	21,255	355	48,122,556	?	197,304	200,754	341,371	122,471	26,188
Wellington	24,524	10,918	988	29,493,573	217,443*	174,100*	43,343*	.....	.....	125,000*
Wentworth	22,038	6,896	419	25,421,371	289,850*	248,605*	?	783,630*	.....	.....
York	170,372	45,992	848	124,709,266	1,314,664*[15]	1,437,827*[15]	824,268*[16]	1,395,000*	68,665*	936,600*

* Information as at Dec. 31st, 1933.

[1] As county rates need not be paid until Dec. 20th, after which date interest at the rate of 6% per annum is charged, it frequently happens that a considerable amount which is unpaid at Dec. 31st may be paid at a date early in the New Year.

[2] County highway subsidy from the Province expected to be $5,000 more than this loan. Cash in bank, $17,568.

[3] At value given by assessors. The property is also liable for taxation by the township, village or town within whose limit it lies. Does not include income assessment, as such assessment is not now included for county purposes.

[4] These taxes are levied on the various municipalities within the county and not directly on individuals.

[5] As far as can be ascertained none of these debts are for public utilities.

[6] Area, population and assessment do not include municipalities separate from the county.

[7] Standards used for urban municipalities do not apply, so figures have not been put on a per capita basis.

[9] Overdraft on road account, most of which will be received from the Government.

[10] Overdraft more than covered by $37,233 owing from Province re county roads.

[11] Of this, $3,088 is on account of levies previous to 1933.

[12] $143,794 of this was paid before the end of January, 1934.

[13] Includes $61,067 of 1932 county levy.

[14] Paid Jan. 4th, 1934.

[15] Includes high school special charges.

[16] Of this, $28,232 is 1932 levy.

[17] Of this, $62,105 is 1932 levy.

[18] Reduced to $92,886, Jan. 26th, 1934.

[19] Of this, $64,995 is 1932 levy.

[20] As at March 1st, 1934.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS Not Inc. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report						Schools only	Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
BRITISH COLUMBIA																
Alberni	998	702	702	$ 559,190[1]	$ 797	$13,534	$19.28	$ 6,449	$ 5,000	$ 20,700	$ 33,700	$ 48.01	9.6%	$25,814	$36.77	$ 4,545
Armstrong*	953	989	1,000	634,296[1]	634	23,860	23.86	6,174	25,000	114,000	187,814	187.81	37.6%	131,165	131.16	7,000
Courtenay*	810	1,219	1,225	810,557[1]	662	20,815	16.99	8,297	38,000	208,700	262,100	213.96	42.8%	87,462	71.40	.....
Cumberland	3,176	2,371	2,371	169,964[1]	71	11,055	4.66	1,641	.....	5,350	5,350	2.26	.5%	.....	.....	.....
Duncan*	1,178	1,843	1,875	1,141,766[2]	609	25,950	13.84	6,350	5,300	141,700	190,300	101.49	20.3%	111,520	59.48	.....
Enderby*	783	555	550	382,987[1]	696	15,789	28.71	10,422	27,500	48,000	75,500	137.27	27.4%	45,151	82.09	7,050
Grand Forks*	1,469	1,298	1,500	577,025[1]	385	28,040	18.69	7,992	20,000	55,000	131,925	87.95	17.6%	35,645	23.76	5,000
Greenwood	371	171	171	52,797[3]	309	4,049	23.68	3,911	.....	.....	57,072[6]	333.75	66.7%	.....	.....	.....
Kaslo	950	523	523	411,638[1]	787	12,838	24.55	5,624	15,500	69,000	89,500	171.13	34.2%	46,244	88.42	.....
Ladysmith*	1,967	1,443	1,443	358,752[1]	249	12,467	8.64	6,104	.....	.....	23,690	16.42	3.3%	4,305	2.98	.....
Merritt	1,721	1,296	1,296	494,231[4]	381	26,228	20.24	13,824	18,000	121,500	139,500	107.64	21.5%	57,300	44.21	.....
Port Coquitlam	1,178	1,312	1,400	1,077,746[5]	770	57,476	41.05	20,709	35,000	109,750	516,250	368.75	73.7%	163,368	116.69	.....
Port Moody	1,030	1,260	1,260	1,188,267[5]	943	45,016	35.73	19,110	.....	96,500	262,462	208.30	41.7%	98,340	78.05	.....
Salmon Arm*	627	830	830	538,831[1]	649	24,142	29.09	8,215	11,500	152,000	180,800	217.83	43.6%	73,003	87.96	5,000
ALBERTA				[8]					[8]							
Athabasca	425	573	600	257,531	429	21,781	36.30	27,967	8,097	[10]	44,778	74.63	14.9%	.....	.....	29,205
Bassano*	799	615	600	395,853	660	21,073	35.12	33,337	9,216	[10]	211,434[11]	352.39	70.5%	.....	.....	.....
Beverly*	1,039	1,112	1,100	614,075[9]	558	20,705	18.82	31,734	45,728	.....	66,677	60.62	12.1%	.....	.....	600
Big Valley	1,057	447	425	345,144	812	20,418	48.04	54,007	30,667	.....	39,430	92.78	18.5%	.....	.....	.....
Blairmore	1,552	1,629	1,800	937,190	521	30,535	16.96	66,079	1,391	.....	3,669	2.04	.4%	.....	.....	.....
Bow Island*	427	314	320	361,963[7]	1,131	12,497	39.05	73,186	20,224	?	74,548	232.96	46.6%	?	.....	500
Castor*	710	634	650	402,170	618	23,053	35.47	20,936	2,100	644	2,744	4.22	.8%	.....	.....	6,600
Cardston	1,612	1,672	1,642*	1,076,278	655	32,642	19.88	58,427*	44,496*	29,393*	61,460*	37.43	7.5%	.....	.....	10,294*
Claresholm*	963	1,156	1,200	870,715	725	42,233	35.19	37,167	8,313	44,490	52,803	44.00	8.8%	.....	.....	.....
Coleman	1,590	1,704	2,000	849,030	425	49,527	24.76	12,944	.....	.....	.....	.....	.....	.....	.....	2,044
Coronation*	645	736	750	474,001	632	26,806	35.74	15,560	10,080	63,867	73,947	98.60	19.7%	.....	.....	4,500
Didsbury	842	798	850	592,761	697	26,265	30.90	8,982[12]	13,500	.....	14,815	17.43	3.5%	.....	.....	.....
Edson	1,138	1,547	1,550	464,920	300	42,074	27.14	17,671[12]	28,400	?	99,502	64.19	12.8%	.....	.....	3,500
Fort Saskatchewan	982	999	800	258,271	323	10,783	13.48	2,586[12]	6,600	.....	10,370	12.96	2.6%	.....	.....	.....
Gleichen	668	514	497	378,320	761	23,460	47.20	20,951	.....	16,203	16,203	32.60	6.5%	.....	.....	4,573
Grande Prairie*	1,061	1,464	1,450	1,110,963	766	44,359	30.59	40,200	36,649	4,438	48,292	33.30	6.7%	.....	.....	9,178
Hanna*	1,364	1,490	1,480	834,374	564	41,105	27.77	62,850	53,370	.....	53,370	36.06	7.2%	.....	.....	6,005
Hardisty*	517	428	470	226,072	481	11,718	24.93	8,455	10,000	.....	12,465	26.52	5.3%	.....	.....	.....
High River*	1,198	1,459	1,450	1,053,137	726	60,728	41.88	33,253	33,667	63,172*y*	100,993	69.65	13.9%	.....	.....	.....
Innisfail*	941	1,027	1,027	530,886	517	28,195	27.45	16,059	4,208	.....	10,758	10.47	2.1%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1933.
[1] Includes only 50% improvements value as taxed on this basis.
[2] Includes only 75% improvements value as taxed on this basis.
[3] Includes only 33⅓% improvements value as taxed on this basis.
[4] Includes only 20% improvements value as taxed on this basis.
[5] Includes only 25% improvements value as taxed on this basis.
[6] Under City of Greenwood Relief Act.
[7] Assessment for school purposes. Town assessment probably about $200,000.
y Includes sewers.
[8] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
[9] School assessment. Municipal assessment, 1932, was $326,209.
[10] Debt consolidated.
[11] In addition, $8,532 debenture instalments past due.
[12] Municipal only.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS Not Inc. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report						Schools only	Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
ALBERTA				[1]												
Lacombe*	1,133	1,259	1,300	$ 978,390	$ 753	$34,312	$26.39	$12,203	$ 9,300	$	$ 15,174	$ 11.67	2.3%	$	$	$ 6,000
Leduc*	756	900	875	424,020	485	22,587	25.81	11,877	6,500	11,270	18,124	20.71	4.1%	.....	.....	500
MacLeod*	1,723	1,447	1,200	901,417	751	34,400	28.67	25,615	38,213	198,153	460,439	383.70	76.7%	.....	.....	.....
Magrath*	1,069	1,224	1,247	358,297 [4]	287	35,657	28.59	90,889	66,674	.....	113,957	91.38	18.3%	.....	.....	5,926
Morinville*	490	570	650	216,428	333	8,650	13.31	6,634	5,087 [6]	.....	5,087 [6]	7.83	1.6%	.....	.....	1,750
Nanton*	710	739	750	408,991	545	11,660	15.55	5,991	21,668	.....	21,668	28.89	5.8%	.....	.....	.....
Okotoks*	448	760	700	746,526	1,066	25,444	36.35	19,471	7,500	.....	20,182	28.83	5.8%	.....	.....	6,727
Olds	764	1,056	1,030	735,828	714	34,372	33.37	12,232	56,544	.....	77,336	75.08	15.0%	.....	.....	19,551
Peace River*	980	864	800	314,120	393	20,348	25.43	35,714	2,420 [6]	18,939	21,359	26.70	5.3%	.....	.....	4,700
Pincher Creek*	880	1,024	1,000	560,338	560	24,960	24.96	23,056	9,333	.....	24,157	24.15	4.8%	.....	.....	.....
Ponoka	712	836	850	1,083,882 [7]	1,275	41,813	49.19	12,942	58,500	.....	75,769	89.14	17.8%	.....	.....	.....
Raymond	1,394	1,849	2,000	667,335	334	33,680	16.84	53,004	9,820	?	52,400	26.20	5.2%	.....	.....	26,898
Redcliff	1,137	1,192	1,100	990,121 [7]	900	41,833	38.03	28,908	27,478	[2]	341,778	310.70	62.1%	.....	.....	.....
St. Albert	800	825	1,000	477,248 [7]	477	15,577	15.57	12,719	4,210	.....	4,650	4.65	.9%	.....	.....	18,800
St. Paul de Metis	869	938	1,000	550,000	550	20,000	20.00	31,000	71,773	.....	76,573	76.57	15.3%	.....	.....	.....
Stettler*	1,416	1,219	1,200	960,787 [5]	800	52,042	43.37	27,934	13,667	25,012	84,310	70.26	14.0%	.....	.....	10,000
Strathmore*	584	523	600	298,438	496	13,848	23.08	12,759	.....	.....	.....	.....	.....	.....	.....	.....
Taber*	1,705	1,279	1,300	729,098	561	35,927	27.64	50,367	41,277	[2]	141,616	108.94	21.8%	.....	.....	.....
Tofield*	500	497	500	400,000	800	36,000	72.00	429,556 [3]	11,797	[2]	103,302	206.60	41.3%	.....	.....	.....
Vegreville*	1,479	1,659	1,900	1,200,000	632	68,683	36.15	51,018	20,993	101,237	154,274	81.20	16.2%	40,140	21.13	19,100
Vermilion*	1,272	1,270	1,300	908,982	699	44,826	34.48	31,391	36,016	30,440	76,600	58.92	11.8%	.....	.....	16,000
Vulcan*	641	803	800	658,570	823	35,064	43.83	45,095	19,167	.....	26,187	32.73	6.5%	.....	.....	4,000
Wainwright	975	1,147	1,040	814,260	783	39,146	37.64	41,317	165	.....	41,311	39.72	7.9%	.....	.....	.....
Youngstown*	410	372	300	178,831	596	8,985	29.95	22,479	2,751	.....	3,591	11.97	2.4%	.....	.....	.....
SASKATCHEWAN																
Arcola*	605	666	670	502,016	749	18,730	27.96	26,250	.....	43,153	43,153	64.41	12.9%	9,994	14.92	3,517
Assiniboia*	1,006	1,454	1,500	939,000	626	33,000	22.00	35,000	58,000	51,139	109,139	72.76	14.5%	.....	.....	3,000
Battleford	839	885	890	461,070	518	23,726	26.66	25,581	20,981	[2]	86,841	97.57	19.5%	.....	.....	?
Broadview*	839	885	882	453,844	514	16,362	18.55	4,632	.....	.....	2,595	2.94	.6%	.....	.....	.....
Canora	1,230	1,179	1,180	854,830	724	37,299*	31.61	23,299*	13,711	90,857	121,416	102.89	20.6%	.....	.....	.....
Carnduff*	496	506	525	387,221	738	10,842	20.65	5,495	5,662	.....	5,662	10.78	2.1%	.....	.....	.....
Craik	570	521	520	362,665	697	13,075	25.14	20,681	20,946	.....	25,999	50.00	10.0%	.....	.....	?
Davidson	652	560	500*	533,426*	1,067	17,120*	34.24	12,957*	11,192	.....	14,408	28.82	5.8%	.....	.....	1,789*
Duck Lake	437	538	530	261,875	494	7,987	15.07	9,470	509	.....	12,583	23.74	4.7%	10,617	20.03	?
Govan	495	429	430	528,685	1,229	11,630	27.05	19,479	23,884	.....	26,689	62.07	12.4%	.....	.....	?

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1933.

[1] Assessed values for school districts are usually greater than that given for the town or village, as some surrounding rural territory usually included.

[2] Debt consolidated.

[3] Includes large amount tax sale lands.

[4] School assessment, $1,500,136.

[5] School assessment, $1,529,922.

[6] At Dec. 31st, 1932.

[7] School assessment.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS Not Inc. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report						Schools only	Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																
Gravelbourg*	1,106	1,137	1,000	$ 880,000	$ 880	$41,800	$41.80	$88,761	$	$ 45,000x	$122,168	$122.16	24.4%	$	$	$31,322
Grenfell*	765	857	854	618,800	725	12,418	14.54	8,765	5,075	.....	11,599	13.58	2.7%	.....	.....	.....
Gull Lake	788	854	850	602,845	709	22,225	26.15	32,846	1,892	.....	35,105	41.30	8.3%	.....	.....	?
Herbert*	827	1,009	1,000	668,239	668	17,374	17.37	8,730	16,000	.....	21,135	21.13	4.2%	.....	.....	973
Humboldt	1,822	1,899	1,920*	1,011,251*	527	68,539*	35.70	55,593*	62,843	[2]	600,342	312.68	62.5%	.....	.....	.....
Indian Head	1,439	1,438	1,450*	1,116,440*	770	47,970*	33.08	25,260*	9,548	156,441	171,113	118.01	23.6%	16,883	11.64	5,000*
Kerrobert	780	868	860	653,179	760	28,217	32.81	15,444	.....	66,655	71,062	82.63	16.5%	.....	.....	?
Kindersley	1,063	1,037	1,035	833,216	805	44,256	42.76	23,245	30,648	71,582	121,022	116.93	23.4%	.....	.....	?
Lanigan*	426	384	385	247,109	642	9,637	25.03	6,632	15,784	.....	18,485	48.01	9.6%	1,264	3.28	.....
Leader	765	627	625	414,650	663	14,948	23.92	4,281	6,497	.....	6,497	10.49	2.1%	.....	.....	?
Lloydminster	755	1,516	1,520	1,204,827	792	52,915	34.81	40,515	18,577	.....	47,997	31.58	6.3%	.....	.....	?
Lumsden	498	514	510	368,630	723	11,089	21.74	9,308	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek	1,002	1,154	1,150	1,074,705	935	33,998	29.56	11,093	10,514	10,864	45,322	39.41	7.9%	.....	.....	?
Melfort*	1,746	1,809	1,850	1,466,532	793	63,521	34.34	56,693	1,741	190,101	239,621	129.52	25.9%	99,080	53.56	10,151
Milestone	472	404	400	408,748	1,022	12,671	31.68	6,052	9,717	.....	20,621	51.55	10.3%	.....	.....	?
Moosomin*	1,099	1,119	1,140	732,058	642	29,496	25.87	13,338	8,435	16,741	35,037	30.73	6.1%	.....	.....	.....
Morse	559	439	440	325,088	739	10,519	23.91	6,237	6,774	603	8,231	18.71	3.7%	.....	.....	?
Nokomis	547	445	450	346,091	769	12,717	28.26	2,691	4,190	7,740	14,108	31.35	6.3%	.....	.....	?
North Regina	586	780	780	209,960	269	7,376	9.46	5,814	.....	.....	.....	.....	.....	.....	.....	?
Outlook	704	712	710	621,010	875	28,015	39.46	38,568	6,272	11,071	20,137	28.36	5.7%	.....	.....	?
Oxbow	602	585	580	400,032	690	12,937	22.31	10,364	1,212	5,479	14,948	25.77	5.1%	.....	.....	?
Qu'Appelle	688	673	675	450,015	667	17,194	25.47	11,190	2,016	.....	8,534	12.64	2.5%	.....	.....	?
Radisson*	431	362	369	263,030	713	11,161	30.25	1,932	3,716	.....	4,659	12.63	2.5%	.....	.....	.....
Radville	883	1,005	1,002*	568,110*	567	25,319*	25.27	33,071*	15,727	21,225	51,436	51.33	10.3%	.....	.....	.....
Rosetown	865	1,553	1,550	1,110,330	716	47,223	30.47	20,745	48,432	.....	83,705	54.00	10.8%	13,224	8.53	?
Rosthern	1,074	1,412	1,410	869,730	617	23,498	16.66	15,095	24,666	.....	24,666	17.49	3.5%	.....	.....	?
Rouleau	590	513	510	487,917	957	17,657	34.62	18,429	13,168	57,413	83,877	164.46	32.9%	.....	.....	?
Saltcoats	479	461	460	358,566	779	14,170	30.80	8,885	12,210	1,129	22,878	49.73	9.9%	.....	.....	?
Scott	236	269	269	124,180	462	5,464	21.01	5,358	.....	[2]	51,600	191.82	38.4%	.....	.....	?
Shaunavon	1,146	1,761	1,760	1,347,900	766	60,388	34.31	43,831	57,950	.....	139,415	79.21	15.8%	.....	.....	?
Star City	591	558	560	425,330	760	14,887	26.58	11,145	21,139	.....	26,222	46.82	9.4%	.....	.....	?
Strassbourg	514	508	450*	446,874*	993	8,490*	18.87	17,910*	17,393	989	21,186	47.08	9.4%	.....	.....	.....
Sutherland*	961	1,148	1,150	362,054	315	21,389	18.60	9,484	[2]	[2]	86,489	75.21	15.0%	8,661	7.53	.....
Tisdale	783	1,069	1,070	537,174	502	27,098	25.32	10,450	23,173	.....	32,779	30.63	6.1%	.....	.....	?
Unity*	611	806	825	649,878	788	26,349	31.94	25,383	15,000x	[3]	15,000	18.18	3.6%	.....	.....	3,100
Wadena	549	582	580	381,506	658	14,786	25.49	7,610	15,627	.....	18,975	32.72	6.5%	.....	.....	?
Watrous*	1,101	1,303	1,250	800,229	640	37,034	29.62	20,297	[2]	[2]	287,284	229.83	46.0%	8,624	6.90	.....
Whitewood	499	564	560	396,237	707	12,707	22.69	6,371	2,906	.....	10,457	18.67	3.7%	.....	.....	?

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1933.
x Approximate.
[2] Debt consolidated.
[3] Debt assumed by purchaser of electric light plant.
[3] E.L. trust fund.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS Not Inc. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUT-STANDING
	Dominion Census		Municipality's Report						Schools only	Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																
Wilkie*	778	1,222	1,220	$ 698,090	$ 572	$35,354	$28.98	$17,873	$29,908	$ 55,398	$ 94,702	$ 77.62	15.5%	$11,547	$ 9.46	$
Wolseley*	956	882	882	672,921	763	16,690	18.92	10,318	3,972		3,972	4.50	.9%			
Wynyard*	849	1,042	1,040	625,277	601	25,011	24.05	19,492	25,000		30,757	29.57	5.9%			
Yellowgrass*	468	449	460	374,160	813	11,962	26.00	12,094	12,000x	597	12,597	27.38	5.5%			
MANITOBA									[3]							
Beausejour*	994	1,139	1,249	300,900	241	14,189	11.36	16,651	10,185	8,527	21,009	16.82	3.4%			
Birtle	560	645	645	327,840	508	14,335	22.22	8,003	22,000 [1]	18,900	54,700	84.80	16.9%	19,456	30.16	
Boissevain*	825	859	857	413,075	482	14,086	16.44	9,086		6,536	10,351	12.08	2.4%	6,821	7.96	
Brooklands		2,462	2,462	527,285	214	41,146	16.71	70,742	88,150		90,391	36.71	7.3%			
Carberry	794	807	807	704,900	873	17,679	21.91	6,556			307	.38	.1%			
Carman*	1,591	1,418	1,320	816,740	619	38,954	29.51	29,060	22,318	12,510	61,185	46.35	9.2%			11,500
Deloraine	685	815	815	399,510	490	17,963	22.04	15,791	30,811 [1]	3,900	45,188	55.44	11.1%			
Emerson*	895	978	1,000	427,595	427	18,327	18.32	14,926	18,000	15,000	46,844	46.84	9.4%			
Gilbert Plains	737	742	742	424,950	573	10,594	14.28	8,487		479	479	.65	.1%			
Gimli	617	713	713	222,950	313	13,291	18.64	12,563	3,000		3,000	4.21	.8%			
Gladstone*	832	619	640	349,710	546	12,797	20.00	9,981	24,000	10,584	45,504	71.10	14.2%	5,902	9.22	
Grandview	846	621	621	302,460	487	18,800	30.27	20,991	30,000		31,398	50.56	10.1%			
Hamiota	669	535	535	359,800	673	10,948	20.46	4,022	9,200		17,200	32.15	6.4%	5,968	11.15	
Hartney	576	517	513	277,448	541	11,176	21.78	5,249		24,012	27,780	54.15	10.8%			
Killarney	871	1,003	1,003	566,546	565	14,175	14.13	14,056		4,072	4,072	4.06	.8%	2,602	2.59	
Manitou	618	676	676	344,270	509	12,994	19.22	5,808	2,616	6,957	14,263	21.10	4.2%			
Melita	676	719	719	435,575	606	14,466	20.12	13,639	925	18,500	30,425	42.32	8.4%	17,891	24.88	
Minnedosa	1,505	1,680	1,680	1,015,960	605	49,509	29.47	38,574	24,500		108,856	64.80	12.9%	22,830	13.59	
Morden	1,268	1,416	1,416	663,155	468	27,973	19.75	22,449	36,770 [1]	11,912	48,682	34.38	6.9%			
Morris*	796	768	790	305,000	386	11,258	14.25	6,572								
Neepawa*	1,887	1,910	1,963	1,093,570	557	52,005	26.49	28,217	36,366	204,681	241,047	122.80	24.6%	72,500	36.93	
Oak Lake*	500	473	460	269,703	586	7,551	16.42	5,446	8,550 [4]		12,350	26.85	5.4%			
Rapid City*	571	493	493	316,600	642	11,051	22.42	8,383			3,106	6.30	1.3%			
Rivers*	857	724	650	254,750	392	11,680	17.97	7,866	28,250 [1]	4,713	32,963	50.71	10.1%			
Roblin	617	680	680	288,575	424	16,788	24.69	11,643	42,339 [5]	39,559	81,898	120.44	24.1%			
Russell*	696	827	715	427,165	597	20,591	28.80	12,706	32,050	9,971	52,016	72.75	14.5%			
Shoal Lake*	673	697	720	306,445	426	14,201	19.72	8,191	12,966	5,941	25,717	35.72	7.1%			
Souris	1,710	1,661	1,661	939,700	566	39,788	23.95	24,448	382	63,400	168,603	101.51	20.3%			7,035
Stonewall*	1,112	1,031	969	392,910	405	11,153	11.51	5,949		3,430	3,430	3.53	.7%			
Swan River	903	968	968	500,946	518	22,136	22.87	26,527	10,000	32,112	57,605	59.51	11.9%			
Teulon*		680	616	226,790	368	9,003	14.61	4,818	9,600		15,853	25.73	5.1%			
Tuxedo	1,062	1,173	1,173	3,529,060	3,009	76,550	65.26	151,792	16,350	79,144 [7]	381,957	325.62	65.1%	82,531	70.36	
Virden	1,361	1,590	1,590	975,963	614	33,886	21.31	20,640	25,000	15,481	45,276	28.48	5.7%			
Winnipegosis*	750	976	947	279,265	295	11,171	11.80	8,936	2,175		4,350	4.59	.9%			
Winkler	812	1,005	1,005	262,460	261	9,514	9.47	11,009	20,689		20,689	20.59	4.1%			

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

*As at Dec. 31st, 1933.

x Approximate.

[1] Total for consolidated district.

[3] Manitoba School Debt as at June 30th, 1932; latest information available.

[4] For Oak Lake-Oakwood District.

[5] For Roblin-Goose Lake District.

[7] Being share of Greater Winnipeg waterworks net debt, borne mostly by taxation.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Acton*	1,722	1,895	1,885	$838,553	$ 445	$43,925	$23.30	$ 7,091	$108,111	$171,264	$ 90.86	18.2%	$ 2,158	$ 1.14	$ 2,644
Ailsa Craig*	532	464	468	206,301	441	9,076	19.39	2,524	.....	17,804	38.04	7.6%	.....	.....	.....
Alliston*	1,376	1,379	1,379	637,241	462	46,488	33.71	12,206	30,304	303,482	220.07	44.0%	.....	.....	9,500
Alvinston*	691	690	648	323,175	499	13,525	20.87	3,330[2]	17,181	39,307	60.66	12.1%	.....	.....	?
Arthur*	1,104	1,057	1,036	507,658	490	22,477	21.70	3,821	43,443	76,383	73.72	14.7%	.....	.....	.....
Athens*	726	724	652	331,850	509	13,274	20.36	6,193	11,759	48,129	73.82	14.8%	.....	.....	2,500
Ayr*	777	768	773	418,830	542	15,243	19.72	2,462	6,954	46,386	60.01	12.0%	.....	.....	3,533
Bancroft*	768	841	751	177,758	237	10,787	14.36	6,648	.....	18,090	24.09	4.8%	.....	.....	.....
Beamsville*	1,256	1,142	1,086	792,626	730	38,198	35.17	12,765[2]	.....	82,149	75.64	15.1%	.....	.....	?
Beaverton*	933	960	989	485,830	491	24,657	24.93	8,872	13,952	85,021[1]	85.97	17.2%	9,068	9.17	9,500
Beeton*	582	584	601	258,410	430	11,771	19.58	3,813	14,352	66,041	109.88	22.0%	.....	.....	.....
Belle River*	608	746	719	537,275	747	16,060	22.34	17,854	92,587	107,367	149.33	29.9%	.....	.....	2,000
Blenheim*	1,565	1,690	1,690	1,072,392	635	42,900	25.38	23,362[2]	95,017	235,514	139.36	27.9%	.....	.....	?
Bloomfield*	600	614	619	381,548	616	6,112	9.87	568	.....	.....	.....	.....	.....	.....	?
Blyth*	656	602	626	360,268	575	13,391	21.39	1,621	11,734	46,909	74.93	15.0%	9,635	15.39	1,277
Bobcaygeon*	1,095	906	967	403,739	418	16,150	16.70	2,767[2]	4,219	21,471	22.20	4.4%	.....	.....	?
Bolton*	679	593	553	307,212	555	13,646	24.68	2,430	5,811	23,878	43.18	8.6%	.....	.....	1,000
Bonfield*	421	515	476	49,015	103	3,180	6.68	2,993	.....	2,986	6.27	1.2%	.....	.....	500
Bothwell*	633	646	685	270,270	395	10,813	15.78	4,029[2]	3,048	15,980	23.33	4.7%	.....	.....	?
Barton Tp.*	6,742	3,295	1,840	1,340,522	729	36,706	19.95	67,430[2]	50,000	615,062	334.27	66.8%	263,955	143.46	?
Bradford*	961	1,009	1,060	469,861	443	23,022	21.72	8,718[2]	64,130	124,869	117.80	23.6%	.....	.....	?
Brantford Tp.	7,168	7,497	7,336*	5,971,593*	814	183,996*	25.08	101,127[2]	26,620	119,387	16.27	3.2%	.....	.....	?
Brighton*	1,411	1,413	1,442	698,148	484	30,035	20.83	5,535	49,294	110,876	76.89	15.4%	.....	.....	6,000
Bruce Mines*	477	474	443	211,315	477	9,578	21.62	6,726	.....	16,080	36.30	7.3%	.....	.....	.....
Brussels*	870	770	766	417,750	545	12,780	16.68	1,483	13,247	17,029	22.23	4.4%	.....	.....	.....
Burk's Falls*	981	818	816	343,295	421	14,081	17.26	5,499[2]	11,876	11,876	14.55	2.9%	.....	.....	3,576
Cache Bay*	926	1,084	1,027	259,403	252	10,378	10.09	6,618	.....	6,790	6.61	1.3%	.....	.....	.....
Caledonia*	1,223	1,396	1,475	730,187	495	30,633	20.77	13,739	1,780	61,987	42.02	8.4%	.....	.....	8,567
Cannington	869	851	864*	449,650	520	18,473	21.38	11,324[2]	8,392	39,391	45.59	9.1%	.....	.....	?
Capreol*	1,287	1,750	1,561	870,491	558	56,314	36.08	42,232	114,330	320,697	205.44	41.1%	.....	.....	35,187
Cardinal*	1,241	1,305	1,359	721,484	531	22,527	16.58	5,295	13,570	25,737	18.94	3.8%	.....	.....	5,800
Casselman*	977	1,025	1,044	240,607	230	12,081	11.57	4,119	472	9,596	9.19	1.8%	.....	.....	.....
Cayuga*	784	705	693	455,585	657	18,498	26.69	4,702	13,548	74,634	107.70	21.5%	.....	.....	.....
Chapleau Tp.*	2,236	2,346	2,354	984,425	418	69,490	29.52	52,699	18,817	157,011	66.70	13.3%	.....	.....	21,549
Chelmsford	1,045	725	703*	148,507*	211	5,715*	8.13	12,724	.....	21,904	31.16	6.2%	.....	.....	?

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1933.

[1] Includes only town's share of school debts. If total school debts were included, amount would be $96,542.

[2] As at Dec. 31st, 1932.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Chesley*	1,708	1,789	1,762	$831,135	$ 472	$27,345	$15.52	$ 5,408	$ 20,420	$ 28,404	$ 16.12	3.2%	$	$	$ .....
Chesterville*	967	950	970	405,157	418	15,877	16.37	2,168 [3]	1,123	8,996	9.27	1.8%	.....	.....	3,800
Chippawa*	1,137	1,266	1,051	876,143	833	52,609	50.05	20,500	85,981	236,640	225.15	45.0%	.....	.....	15,494
Clifford*	469	454	440	230,143	523	8,651	19.66	2,345	6,756	37,020	84.13	16.8%	.....	.....	.....
Clinton*	2,018	1,842	1,848	832,845	451	33,462	18.11	6,945	128,500	258,289	139.77	27.9%	127,466	68.97	1,000
Cobden*	711	631	634	244,181	385	13,053	20.59	7,787	16,901	29,126	45.94	9.2%	.....	.....	.....
Colborne	932	977	1,040*	372,027	357	23,421	22.52	9,633 [3]	64,172	111,583	107.29	21.4%	.....	.....	?
Coldwater*	658	626	632	302,960	479	13,980	22.12	10,021 [3]	12,675	52,461	83.01	16.6%	.....	.....	?
Creemore*	653	587	620	346,499	559	14,361	23.16	1,996 [3]	9,373	43,010	69.37	13.9%	.....	.....	?
Crystal Beach*	298	550	529	707,518	1,337	75,916	143.50	90,579	78,244	345,572	653.25	130.6%	.....	.....	15,000
Delhi*	733	1,298	1,269	510,124	402	21,015	16.56	921	.....	33,225	26.18	5.2%	.....	.....	.....
Deseronto*	1,847	1,418	1,399	630,932	451	39,575	28.29	15,706	14,685	72,630	51.92	10.4%	.....	.....	.....
Drayton*	600	559	559	328,503	588	10,360	18.53	779 [3]	6,698	28,022	50.13	10.0%	.....	.....	?
Dresden*	1,339	1,488	1,469	732,635	499	33,344	22.70	18,566	20,922	64,303	43.77	8.7%	1,836	1.25	6,129
Dryden*	1,019	1,369	1,369	1,283,817	938	39,068	28.54	13,085	59,920	185,204	135.28	27.0%	.....	.....	.....
Dundalk*	675	647	650	378,094	582	17,346	26.69	2,962	836	110,394	169.84	34.0%	.....	.....	.....
Durham*	1,494	1,800	1,776	658,352	371	36,440	20.52	9,841 [3]	64,045	206,818	116.45	23.3%	18,060	10.17	?
Dutton*	813	761	798	431,451	541	17,248	21.61	4,975 [3]	4,658	65,330	81.87	16.4%	.....	.....	?
Eganville*	1,015	1,072	1,083	364,216	336	16,720	15.44	13,209	.....	26,753	24.70	4.9%	.....	.....	.....
Elora*	1,136	1,144	1,152	581,659	505	26,472	22.98	3,480	3,749	43,402	37.68	7.5%	.....	.....	3,500
Embro*	460	455	436	229,519	526	8,637	19.81	458	3,240	17,976	41.23	8.2%	.....	.....	930
Englehart	759	1,056	1,186*	454,595	383	28,815	24.30	23,324 [3]	.....	60,516	51.03	10.2%	.....	.....	?
Erin*	479	434	460	180,553	392	7,986	17.36	2,410	.....	44,414	96.55	19.3%	.....	.....	.....
Essex	1,588	1,888	1,786*	1,504,755*	843	54,259*	30.38	78,841	58,400	262,751 [4]	147.12	29.4%	.....	.....	?
Exeter*	1,422	1,622	1,606	862,225	537	25,866	16.11	5,923	8,211	27,710	17.25	3.4%	.....	.....	.....
Fenelon Falls*	1,031	915	921	631,359	685	16,478	28.75	3,507	.....	92,387	100.31	20.1%	.....	.....	.....
Flesherton*	422	491	488	178,582	366	7,520	15.41	2,225	3,055	34,839	71.39	14.3%	.....	.....	.....
Fonthill*	.....	862	872	330,538	379	18,307	20.99	7,091	36,429	84,691	97.12	19.4%	.....	.....	.....
Forest	1,422	1,465	1,487*	874,880	588	39,418	26.51	6,759*	109,742*	173,737*	116.84	23.4%	.....	.....	?
Frankford*	786	808	844	321,161	381	15,836	18.76	13,818	.....	45,675 [1]	54.12	10.8%	.....	.....	.....
Glencoe	862	800	827*	491,160*	594	20,976*	25.36	7,556	94,541	141,231	170.77	34.1%	11,146	13.48	?
Gore Bay*	635	740	740	251,046	339	11,979	16.19	3,148	25,167	48,449	65.47	13.1%	.....	.....	.....
Grand Valley	620	587	589*	271,955*	462	11,192*	19.00	2,500	3,321	23,283	39.53	7.9%	.....	.....	?
Grantham Tp.*	3,777	5,007	5,010	1,847,100	369	134,623	26.87	80,181	81,342	153,847	30.71	6.1%	17,943	3.58	[2]
Gravenhurst*	1,478	1,830	1,956	851,085	435	48,730	24.91	18,809	66,632	231,278	118.24	23.6%	37,132	18.98	22,000
Hagersville*	1,169	1,370	1,355	642,951	474	23,289	17.19	3,485	3,167	48,541	35.82	7.2%	.....	.....	.....
Harriston*	1,263	1,293	1,321	634,829	481	28,286	21.41	2,586	24,243	50,172	37.98	7.6%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1933.

[1] Includes only Frankford portion (89%) or $43,908 of school debt of $49,335.

[2] Government road account payable $20,000 and county rates $53,510.

[3] As at Dec. 31st, 1932.

[4] In addition, has a contingent liability Windsor, Essex and Lake Shore Ry. about $111,000.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Harrow*	.....	956	928	$382,955	$ 413	$20,586	$22.18	$16,892	$ 8,251	$ 35,558	$ 38.32	7.7%	$	$	$ 5,500
Hastings*	730	707	753	265,665	353	12,910	17.14	3,123	20,097	47,166	62.64	12.5%	.....	.....	3,460
Havelock*	1,268	1,096	1,249	391,397	313	18,332	14.68	6,808	16,438	33,166	26.55	5.3%	.....	.....	4,000
Hensall*	756	719	697	386,804	555	13,189	18.92	2,170	8,481	20,259	29.07	5.8%	7,475	10.72	.....
Iroquois*	916	948	953	449,301	471	15,276	16.03	1,962[2]	.....	10,208	10.71	2.1%	.....	.....	?
Iroquois Falls*	1,178	1,308	1,260	2,664,430	2,115	66,983	53.16	246	.....	112,341	89.16	17.8%	.....	.....	.....
Jarvis*	485	514	531	210,467	396	8,577	16.15	680	6,623	12,651	23.82	4.8%	.....	.....	.....
Keewatin*	1,327	1,405	1,414	1,456,302	1,030	36,407	25.75	5,658	21,341	61,852	43.74	8.7%	.....	.....	.....
Kemptville*	1,204	1,286	1,227	589,363	480	24,762	20.18	18,136	.....	8,016	6.53	1.3%	.....	.....	.....
Lakefield*	1,189	1,303	1,387	590,665	426	28,408	20.48	3,120	25,937	46,888	33.80	6.8%	.....	.....	.....
Lanark*	597	636	623	157,614	253	8,490	13.63	470	3,434	13,463	21.61	4.3%	.....	.....	1,450
Lancaster*	672	601	575	203,110	353	6,550	11.39	3,174	3,279	3,279	5.70	1.1%	.....	.....	.....
Leaside*	325	1,005	1,347	3,376,136	2,506	201,082	149.28	123,256	132,743	983,174[5]	729.90	146.0%	.....	.....	166,981
La Salle	.....	600	600*	1,211,327*	2,019	35,644*	59.41	35,607[3]	12,561	275,975[4]	459.96	92.0%	.....	.....	?
Little Current*	923	1,151	1,135	274,790	242	12,915	11.38	4,195	.....	8,000	7.05	1.4%	6,267	5.52	.....
L'Orignal*	1,298	905	976	275,794	283	12,060	12.36	7,872	.....	7,212	7.39	1.5%	.....	.....	.....
Lucan*	683	590	528	271,900	515	14,512	27.48	1,962	4,330	18,415	34.88	7.0%	.....	.....	.....
Lucknow*	905	1,082	964	418,870	435	17,859	18.53	4,458	64,248	85,823	89.03	17.8%	.....	.....	.....
Madoc*	1,058	1,059	1,067	387,254	363	24,525	22.98	12,382	.....	17,182	16.10	3.2%	.....	.....	6,300
Markdale*	882	774	792	460,670	582	18,607	23.49	5,057	14,811	79,433	100.29	20.1%	.....	.....	.....
Markham	1,012	1,073	1,073	549,581	512	19,366	18.04	2,065	20,335	39,819	37.11	7.4%	.....	.....	?
Marmora*	948	924	1,015	285,230	281	19,788	19.50	18,378	13,086	48,378	47.66	9.5%	.....	.....	12,000
Massey	632	708	714*	171,389*	240	8,614*	12.06	5,081	1,656	2,609	3.65	.7%	.....	.....	?
Mattawa*	1,468	1,633	1,676	313,942	187	14,651	8.74	16,319	.....	11,989	7.15	1.4%	.....	.....	.....
Maxville*	725	785	725	293,126	404	12,622	17.41	4,015	7,609	29,571	40.79	8.2%	.....	.....	4,287
Merrickville	807	821	821*	365,200*	445	19,718*	24.02	6,095	.....	33,323	40.59	8.1%	.....	.....	?
Mildmay	708	694	714*	248,504*	348	8,842*	12.38	1,755	6,721	28,824	40.37	8.1%	.....	.....	?
Millbrook*	717	692	685	268,825	392	13,802	20.15	3,641	.....	46,858	68.40	13.7%	.....	.....	2,700
Milton*	1,873	1,828	1,804	1,084,110	601	40,111	22.23	29,295[2]	8,320	103,683	57.47	11.5%	.....	.....	?
Milverton*	951	1,004	1,002	648,700	647	22,881	22.83	10,860	46,102	86,403[1]	86.23	17.2%	.....	.....	4,300
Mitchell*	1,800	1,571	1,497	1,001,635	669	37,407	24.99	9,139	8,039	111,101	74.22	14.8%	9,306	6.22	4,200
Morrisburg*	1,444	1,374	1,361	590,296	433	21,388	15.71	4,951	54,846	123,916	91.05	18.2%	.....	.....	.....
Mount Forest*	1,718	1,821	1,839	853,905	464	42,997	23.38	7,115	18,663	161,665	87.91	17.6%	.....	.....	6,500

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1933.

[1] Includes $14,000 guarantee for Milverton Furniture Co.

[2] As at Dec. 31st, 1932.

[3] In addition, $80,280 lands registered.

[4] Includes $63,928 Essex Border Utilities Commission. In addition, S.W. & A. Ry. liability was $105,326.

[5] Includes $194,983 unsold bonds, but not $45,037 guaranteed debt.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Neustadt*	422	465	458	$ 158,680	$ 346	$ 6,844	$14.94	$ 1,801	$ 7,728	$ 28,914	$ 63.13	12.6%	$	$	$ 1,500
Newburg*	416	410	420	129,945	309	6,951	16.55	1,443	.....	.....	.....	.....	.....	.....	.....
Newcastle*	559	611	660	277,040	420	13,030	19.74	4,180	.....	552	.84	.2%	.....	.....	.....
New Hamburg*	1,351	1,426	1,457	785,200	539	28,660	19.67	3,901 [3]	3,764	24,157	16.58	3.3%	.....	.....	14,200
Niagara*	1,357	1,672	1,614	1,026,752 [3]	636	51,773	32.08	37,462	38,492	85,146	52.75	10.5%	.....	.....	6,467
Norwich*	1,176	1,126	1,196	809,699	677	31,392	26.24	4,099 [3]	40,321	100,091	83.69	16.7%	.....	.....	?
Norwood*	765	727	868	307,634	354	15,848	18.26	4,125	27,761	28,261	32.56	6.5%	.....	.....	.....
Oil Springs*	490	433	462	200,596	434	10,100	21.86	6,136 [3]	4,945	16,448	35.60	7.1%	.....	.....	?
Omemee*	498	498	551	235,699	428	9,497	17.24	1,580	.....	40,064	72.71	14.5%	.....	.....	?
Palmerston*	1,523	1,617	1,600	747,817 [3]	467	42,201	26.38	12,889	35,655	112,103	70.06	14.0%	.....	.....	8,500
Paisley*	760	732	713	322,039	452	14,910	20.91	1,881	10,092	29,465	41.32	8.3%	.....	.....	.....
Parkhill	1,152	998	1,021*	483,597*	474	18,274*	17.90	7,158	26,185	37,842	37.06	7.4%	920	.90	?
Point Edward	1,258	1,211	1,336*	781,395	585	27,367	20.48	10,813 [3]	38,282*	71,039*	53.17	10.6%	.....	.....	?
Port Credit*	1,123	1,650	1,650	1,296,894	786	76,673	46.47	51,954	159,536	433,994	263.03	52.6%	7,318	4.44	55,476
Port Dalhousie*	1,492	1,331	1,495	928,255	621	56,743	37.96	25,835	122,963	190,542	127.45	25.5%	2,764	1.85	?
Port Dover*	1,462	1,680	1,692	1,045,012	618	49,515	29.26	14,781	219,368	259,399	153.30	30.7%	.....	.....	6,500
Port Elgin*	1,291	1,305	1,351	604,546	447	26,717	19.78	2,925	47,969	67,017	49.61	9.9%	.....	.....	4,500
Port McNicholl*	1,074	928	880	576,708	655	23,152	26.31	4,370	1,671	5,533	6.29	1.2%	.....	.....	.....
Port Perry*	1,143	1,130	1,104	686,993	622	34,670	31.40	9,578	18,958	96,504	87.41	17.5%	.....	.....	.....
Port Rowan*	672	674	692	322,092	465	13,500	19.51	3,907	8,354	22,082	31.91	6.4%	.....	.....	.....
Port Stanley*	973	816	742	959,721	1,293	23,982	32.32	7,778 [3]	29,868	42,479	57.25	11.4%	.....	.....	?
Powassan*	614	722	755	225,273	298	9,070	12.01	2,026	.....	17,596	23.31	4.7%	.....	.....	.....
Rainy River*	1,444	1,680	1,600	640,838	400	40,131	25.08	30,678 [3]	130,871	170,988	106.87	21.4%	10,799	6.75	?
Richmond Hill*	1,055	1,270	1,299	936,121	721	51,642	39.75	18,575 [3]	127,486	274,047	210.97	42.2%	22,486	17.31	?
Ridgetown*	1,855	1,942	1,914	1,156,882	604	42,749	22.33	17,401 [3]	26,170	40,065	20.93	4.2%	2,620	1.37	?
Rockliffe Park*	.....	957	1,039	2,845,640	2,739	77,000	74.11	9,595	.....	111,380	107.20	21.4%	9,886	9.51	.....
Rodney*	756	757	748	398,869	533	11,398	15.24	2,381	5,332	28,291	37.82	7.6%	.....	.....	.....
Sandwich East Twp.	2,054	5,542	5,376*	2,910,200*	541	95,211*	17.71	194,462 [4]	.....	2,050,928 [5]	381.50	76.3%	.....	.....	?
Sandwich West Twp.*	?	3,438	3,438	4,238,600	1,233	147,345	42.86	404,000 [1]	588,571	2,867,440 [2]	834.04	166.8%	.....	.....	164,191
Seaforth	1,829	1,692	1,697*	961,177*	566	45,336*	26.72	11,571 [3]	67,400	226,121	133.25	26.6%	15,214	8.97	?
Shelburne*	1,072	1,064	1,121	525,783	469	26,128	23.31	3,875	6,135	122,366	109.16	21.8%	.....	.....	3,800
Southampton*	1,537	1,520	1,356	751,890	554	33,488	24.70	16,599	37,460	77,448	57.11	11.4%	.....	.....	9,000
Smooth Rock Falls*	.....	858	834	519,421	623	17,340	20.79	.....	.....	48,000	57.55	11.5%	2,270	2.72	.....
South River*	573	704	761	204,369	269	10,022	13.17	4,882	.....	9,120	11.98	2.4%	.....	.....	.....
Stoney Creek*	.....	834	830	435,443	525	17,067	20.56	5,263	77,536	82,157	98.98	19.8%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1933.

[1] Not inclusive of lands registered, $1,003,336.

[2] Includes $272,591, being share of Essex Border Utilities Debt, $315,980 S.W. & A. Ry. guarantee, and $55,657 Windsor, Essex and Lake Shore Ry. guarantee.

[3] As at Dec. 31st, 1932.

[4] In addition, tax sale lands $769,055.

[5] Includes $85,009 Essex Border Utilities, $62,813 S.W. & A. Ry., and $56,882 Windsor, Essex and Lake Shore Ry.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)					
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO															
Schreiber Twp.*	.....	1,113	1,053	$572,088	$ 543	$24,532	$23.30	$ 9,148	$ 35,000	$100,856	$ 94.82	18.9%	$27,606	$26.21	$ 1,500
Springfield*	460	379	372	236,360	635	6,053	16.27	2,376	3,611	33,078	88.92	17.8%	.....	.....	.....
Stayner*	972	1,042	995	419,113	421	22,490	22.60	3,465	1,165	83,969	84.39	16.9%	.....	.....	.....
Stirling*	844	865	951	467,387	491	21,967	23.10	2,193	44,461	79,266	83.35	16.7%	.....	.....	.....
Stouffville*	1,053	1,105	1,174	618,342	527	22,691	19.33	1,789	6,628	91,733	78.14	15.6%	.....	.....	.....
Streetsville*	615	673	689	349,772	508	13,476	19.56	7,086	5,319	18,215	26.44	5.3%	.....	.....	6,800
Shuniah Twp.	?	1,131	1,562*	1,160,843*	743	45,595*	29.19	50,630	1,976	20,188	12.92	2.6%	9,282	5.94	?
Sutton*	789	809	806	626,912	778	19,338	23.99	3,738	16,292	69,162	85.81	17.2%	.....	.....	.....
Tara*	545	491	505	245,633	486	5,841	11.57	78[2]	6,145	7,301	14.46	2.9%	.....	.....	?
Tavistock*	1,011	1,042	1,050	553,192	527	16,324	15.55	2,082	14,275	16,249	15.47	3.1%	.....	.....	.....
Teeswater*	829	805	796	382,912	481	17,662	22.19	3,098	16,342	48,290	60.67	12.1%	2,991	3.76	.....
Thamesville*	800	754	763	494,548	648	16,183	24.97	4,883	18,389	47,200	61.86	12.4%	.....	.....	2,500
Thedford*	524	577	572	232,326	406	7,991	13.97	926	9,236	20,664	36.13	7.2%	.....	.....	.....
Thessalon	1,651	1,632	1,602*	674,888*	421	27,651*	17.26	34,843[3]	68,326	126,264	78.82	15.8%	.....	.....	?
Thornbury*	820	739	796	464,415	583	18,073	22.70	6,730	73,545	115,844	145.53	29.1%	18,968	23.83	9,000
Tilbury*	1,673	1,996	1,897	900,000	474	54,815	28.90	37,721	133,992	262,385	138.32	27.7%	.....	.....	18,500
Toronto Twp.	5,878	8,476	8,822*	4,995,802*	566	260,789*	29.56	149,311	89,642	473,422	53.66	10.7%	.....	.....	?
Tottenham*	494	546	556	247,172	445	11,127	20.01	1,239	35,121	35,121	63.17	12.6%	.....	.....	?
Tweed*	1,339	1,247	1,287	568,662	442	31,715	24.64	13,802	59,463	136,377	105.96	21.2%	.....	.....	2,413
Uxbridge*	1,492	1,506	1,512	666,586	441	36,092	23.87	14,800	13,137	104,572	69.16	13.8%	.....	.....	12,000
Vankleek Hill*	1,499	1,295	1,313	533,850	407	26,301	20.03	7,612	.....	9,823	7.48	1.5%	.....	.....	.....
Victoria Harbour*	1,463	1,171	1,126	249,679	222	11,486	10.20	7,086	1,005	7,437	6.60	1.3%	.....	.....	.....
Waterdown*	754	924	919	543,486	591	27,174	29.57	16,674	74,328	117,227	127.55	25.5%	.....	.....	.....
Waterford*	1,123	1,168	1,213	847,033	698	31,910	26.31	2,727	56,527	101,763	83.89	16.8%	.....	.....	.....
Watford	1,059	956	941*	496,647*	528	26,738*	28.41	2,523	54,082	114,339	121.51	24.3%	.....	.....	?
Webbwood	567	468	473*	131,491*	278	6,614*	13.98	7,867[2]	.....	.....	.....	.....	.....	.....	.....
Wellington*	824	900	920	775,350	843	16,146	17.55	902	11,069	58,431[1]	63.51	12.7%	.....	.....	500
West Lorne*	755	814	776	372,419	480	13,529	17.43	5,898	5,402	23,062	29.72	5.9%	.....	.....	.....
Westport*	741	737	738	118,309	160	13,908	18.84	9,440	14,116	31,085	42.12	8.4%	.....	.....	.....
Wheatley*	378	724	754	390,893	518	21,103	27.99	10,212[2]	50,409	145,094	192.43	38.5%	.....	.....	?
Wiarton*	1,726	1,911	1,815	792,683	437	39,337	21.67	11,354	68,655	147,913	81.49	16.3%	16,251	8.95	8,100
Winchester*	1,126	963	930	449,903	484	20,838	22.41	4,912	6,486	60,667	65.23	13.0%	.....	.....	2,610
Woodbridge	672	744	740*	343,595	464	14,915	20.16	1,352	58,202	61,211	82.72	16.5%	1,827	2.47	?
Woodville*	452	414	420	194,825	464	6,837	16.28	1,450	3,009	39,106	93.11	18.6%	.....	.....	1,535
Wyoming*	482	482	505	143,885	285	7,599	15.05	1,266	1,639	18,360	36.36	7.3%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1933.

[1] Includes only Wellington's share 48% of consolidated school debt of $98,670.

[2] As at Dec. 31st, 1932.

[3] As at Dec. 31st, 1932, and includes tax sale lands $14,139.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1932	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Acton Vale	1,549	1,753	1,846	$ 668,384	$ 362	$ 9,358	$ 7,545	$ 9.16	$12,530	$ 4,570	$ 6,537	$135,611	$ 77.00	15.4%	$ 5,400	$ 1,050
Almaville	1,174	2,010	1,947	506,895	260	4,052	6,944	5.65	4,836	3,539	22,100	42,400	33.13	6.6%	3,300	2,300
Arthabaska	1,234	1,608	1,806	544,000	301	6,800	4,332	6.16	2,512	1,416	7,820	46,360	30.00	6.0%	12,500	?
Baie de Shawinigan	1,213	1,316	1,300	937,415	721	13,587	5,362	14.57	7,509	1,378	2,600	79,000	62.77	12.5%	7,500	?
Beaconsfield [3]	578	641	900	1,495,720	1,662	27,331	[1]	30.36	7,237	[1]	[1]	150,210	167.00	33.4%	.....	[1]
Beauceville East	?	975	913	573,450	628	5,735	2,480	9.00	7,755	1,160	.....	25,539	27.97	5.6%	500	2,789
Beaulac	491	450	447	102,161	228	2,043	2,544	10.26	1,265	2,011	14,900	9,115	53.70	10.7%	400	750
Beaulieu	282	380	490	697,800	1,424	4,884	1,400	12.82	3,523	531	.....	12,900	26.33	5.3%	1,100	100
Beauport East	.....	480	501	616,116	1,230	4,932	3,628	17.08	4,168	2,632	7,100	45,800	105.59	21.1%	2,600	.....
Bedford (Nov. 30th)	1,669	1,570	1,559	894,655	574	13,586	14,503	18.02	7,562	4,344	21,300	62,329	53.64	10.7%	.....	4,530
Beebe Plain	921	1,053	1,100	372,550	339	3,826	5,580	8.55	5,108	1,597	5,000	1,667	6.06	1.2%	13,700	2,250
Beloeil	1,418	1,434	1,533	762,255	497	5,335	8,340	8.92	13,475	5,879	27,652	80,288	70.41	14.1%	5,700	5,100
Bernierville	751	946	946	185,140	196	1,765	?	1.87	1,876	?	?	.....	.....	.....	.....	?
Bic	912	1,020	1,034	287,485	278	3,300	2,244	5.36	2,272	1,311	.....	.....	.....	.....	2,120	600
Bon Secours	769	735	612	163,400	267	820	2,951	6.16	867	1,193	47,200	.....	77.12	15.4%	.....	3,150
Boucherville	934	883	825	419,443	508	5,494	5,930	13.85	4,389	8,640	.....	62,134	75.31	15.1%	4,116	6,700
Bromptonville	2,603	1,527	1,550 [4]	1,435,495 [4]	926	15,904 [4]	17,822	21.76	4,734 [4]	3,117	.....	238,985 [4]	154.18	30.8%	..... [4]	.....
Cabano	.....	2,187	1,791	569,324	318	6,300	9,886	9.04	4,118	3,526	.....	34,400	19.21	3.8%	2,200	9,650
Calumet	682	675	688	163,580	238	2,952	7,250	14.83	2,790	1,927	.....	.....	.....	.....	6,600	175
Campbell's Bay	700	897	794	372,980	470	3,130	2,814	7.49	7,862	1,630	4,700	5,710	13.11	2.6%	4,500	71
Cap. Chat	.....	1,139	1,163	173,675	149	1,191	2,190	2.90	1,222	2,709	.....	2,633	2.26	.4%	873	1,200
Causapscal	.....	1,390	1,409	253,950	180	3,429	3,250	4.74	4,018	5,129	3,000	14,306	12.28	2.4%	2,950	20,600
Chambly Bassin	1,068	1,287	1,571	890,596	567	22,250	?	14.16	21,284	?	?	166,050	105.79	21.2%	2,500	?
Chambly Canton	839	955	975	921,067	945	23,025	3,158	26.85	41,479	1,548	9,500	142,763	156.17	31.2%	8,000	100
Champlain	698	556	710	161,035	227	1,206	2,016	4.54	605	807	.....	.....	.....	.....	6,000	2,900
Chandler	1,756	1,741	1,634	1,179,121	722	31,512	8,112	24.25	20,204	1,716	20,100	132,200	93.21	18.6%	5,000	.....
Charlemagne	829	813	802	205,750	256	1,750	2,130	4.83	979	711	.....	.....	.....	.....	3,600	.....
Charlesbourg	1,267	1,869	1,632	546,955	335	4,581	5,387	6.11	3,895	6,673	.....	103,200	63.23	12.6%	2,000	6,550
Chateauguay	881	1,067	1,145	1,677,451	1,465	15,096	12,653	24.23	4,919	2,974	27,237	40,205	58.90	11.8%	..... [4]	1,000
Cheneville	611	518	519	182,010	350	546	5,522	11.69	1,258	1,049	.....	.....	.....	.....	2,100	3,013
Contrecour	659	794	730	275,075	351	2,751	2,331	6.96	1,793	710	1,600	5,800	10.14	2.0%	.....	250
Cookshire	950	946	942	579,402	615	5,794	5,537	12.03	9,304	3,025	.....	21,933	23.28	4.7%	430	4,806
Coteau-du-lac	435	428	480	169,870	354	1,698	2,337	8.41	1,170	640	.....	.....	.....	.....	9,350	3,448

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] School district included with Pointe Claire.

[2] Includes overdue monthly fees.

[3] As at July 30th, 1932.

[4] As at Dec. 31st, 1933.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1932	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Coteau Station	851	846	838	$ 234,350	$ 280	$ 2,578	$ 2,461	$ 6.01	$ 2,717	$ 1,541	$	$ 15,200	$ 18.14	3.6%	$	$ .....
Courville	1,283	1,678	1,750	899,484	514	9,000	4,692	7.82	17,812	1,862	11,000	71,200	46.97	9.4%	4,400	.....
Cowansville	1,694	1,859	2,200	753,550	343	16,890	9,360	11.93	7,621	3,308	41,000	79,200	54.64	10.9%	17,334	.....
Danville	1,290	1,354	1,146	538,896	470	5,389	7,960	11.65	4,341	2,007	20,700	7,000	24.17	4.8%	.....	4,050
Delson	428	715	854	377,430	442	2,825	4,290	8.33	6,213	202	.....	8,000	9.37	1.9%	4,600	3,500
De Lery	540	561	545	1,123,900	2,062	4,612	2,700	13.42	1,987	1,164	.....	3,500	6.42	1.3%	.....	1,000
Deschillons	1,142	1,650	1,625	403,310	248	4,222	4,600	5.43	444	1,970	1,800	9,500	6.95	1.4%	6,600	2,334
Deux Rivieres	642	670	620	189,625	306	2,443	3,112	8.96	1,654	1,086	.....	53,000	85.48	17.1%	1,100	450
Disraeli	1,646	1,437	1,411	364,700	258	5,835	5,498	8.03	3,085	4,554	4,500	20,845	17.96	3.6%	4,900	.....
Dolbeau	.....	2,032	2,200	2,841,725	1,292	23,329	23,378	21.23	18,580 [5]	4,192	89,000	343,500	196.59	39.3%	.....	29,640
Dorion	833	1,155	1,200	966,195	805	12,083	5,785	14.89	5,078	2,128	.....	112,300	93.58	18.7%	6,700	9,000
Eastman	704	474	490	201,500	411	3,022	2,317	10.90	2,362	2,220	.....	9,950	20.30	4.1%	.....	350
East Broughton	1,709	1,868	1,800	702,417	390	3,512	?	1.95	2,303	?	?	109,000	60.56	12.1%	16,600	?
Fort Coulonge	973	1,130	1,082	472,177	436	3,896	5,360	8.55	3,370	2,406	17,544	26,114	40.35	8.1%	2,000	5,645
Fortierville	485	422	422	45,915	109	534	3,696	10.02	529	4,541	6,700	3,100	23.22	4.6%	.....	2,350
Gracefield	342	479	434	198,905	458	1,990	2,623	10.63	3,340	2,046	.....	15,100	34.79	7.0%	6,000	8,800
Greenfield Park	1,112	1,610	1,760	1,823,872	1,036	40,000	18,333	33.14	60,849	25,287	30,411	424,288	258.35	51.7%	10,732	.....
Grenville	701	719	719	200,525	279	3,008	?	4.18	2,380	?	.....	3,800	5.28	1.1%	2,000	?
Gaspe	764	919	842	780,150	926	4,836	4,310	10.86	6,675	1,382	.....	16,800	19.95	4.0%	950	600
Hampstead [1]	53	594	730	3,671,690	5,030	102,328 [3]	29,680	180.83	54,484	?	81,667	591,300	921.87	184.4%	15,286 [4]	.....
Hebertville	719	933	980	161,500	165	2,584	3,755	6.47	2,583	1,255	.....	.....	.....	.....	3,000	600
Hebertville Station	739	922	882	314,625	357	3,146	5,490	9.79	3,678	6,700	9,900	50,190	68.13	13.6%	4,800	6,433
Hudson	.....	848	1,025	426,500	416	3,200	12,970	15.77	1,850	4,095	22,447	13,077	34.65	6.9%	.....	.....
Hudson Heights	.....	510	510	976,600	1,915	5,860	?	.....	2,909	?	?	4,783	9.38	1.9%	.....	?
Huntingdon	1,401	1,619	1,610	928,955	577	15,793	12,246	17.41	6,566	2,802	20,000	46,480	41.29	8.3%	.....	.....
Knowlton	841	990	937	796,625	850	7,966	7,506	16.51	4,001	2,984	.....	18,500	19.74	3.9%	3,000	5,980
L'Abord à Plouffe	1,101	1,227	1,306	769,308	589	6,537	5,900	9.52	12,604	4,149	23,000	92,625	88.53	17.7%	1,200	2,000
Lac-au-Saumon	1,354	1,779	1,678	191,160	114	3,343	2,615	3.55	4,525	4,414	.....	18,500	11.02	2.2%	7,400	5,400
L'Annonciation	612	658	710	129,650	183	1,934	3,060	7.03	2,313	2,207	5,200	19,833	35.26	7.0%	2,725	.....
Lac St. Louis	597	1,537	1,200 [5]	2,075,075 [5]	1,729	3,115 [5]	?	2.60	3,222 [5]	?	.....	6,500 [5]	5.41	1.1%	2,291 [5]	.....
La Perade	745	926	854	213,615	250	478	1,462	2.27	286	227	.....	3,750	4.39	.9%	.....	2,000
La Providence	1,078	1,241	1,200	489,625	408	6,365	2,966	7.77	4,916	1,029	.....	60,043	50.03	10.0%	3,100	5,150
L'Assomption	1,320	1,576	1,800	541,625	301	8,124	4,278	6.89	5,008	1,247	.....	85,850	47.69	9.5%	8,000	.....
Laurentides (Feb. 28/33)	1,150	1,284	1,250	554,650	444	7,210	5,561	10.22	5,814	497	15,900	33,100	39.20	7.8%	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Under Montreal Metropolitan Commission.
[2] Includes overdue monthly fees.
[3] Tax collections.
[4] In addition other liabilities $150,559 and bills payable $142,593.
[5] As at Dec. 31st, 1933.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1932	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Laval sur le Lac	81	84	84	$ 968,977	$11,535	$16,930	$?	$201.55	$ 5,856	$?	$?	$165,099	$1,965.46	393.1%	$ 2,500	$?
Leclercville	552	674	665	101,975	153	2,037	1,207	4.88	739	.....	3,000	11,700	22.10	4.4%	.....	2,700
L'Enfant Jesus	....	1,066	1,124	248,050	221	3,848	3,356	6.41	6,416	2,593	6,600	62,800	61.74	12.3%	.....	.....
Lennoxville	1,554	1,927	1,917	1,632,650	852	23,920	16,737	21.21	35,128	13,273	42,825	146,911	98.98	19.8%	4,000	3,400
L'Epiphanie	....	1,705	1,610	479,000	297	3,182	8,600	7.32	3,536	4,125	36,500	.....	22.67	4.5%	9,500	3,500
Laterriere	.....	529	508	324,825	639	1,564	3,903	10.76	3,205	2,215	.....	17,700	34.84	7.0%	11,350	1,100
Lyster	596	725	612	119,900	196	714	4,581	8.65	611	2,864	.....	.....	.....	.....	2,000	3,200
Liniere	610	667	672	180,550	269	1,665	1,264	4.36	2,042	1,208	.....	.....	.....	.....	5,470	150
Macamic	1,104	821	759	410,519	541	4,632	?	6.10	13,484	?	?	46,600	61.40	12.2%	10,117	?
Maniwaki	.....	1,718	1,609*	767,895*	477	16,680*	8,167	15.44	9,404*	6,361	6,400	79,062*	53.11	10.6%	9,500*	4,000
Marbleton	670	798	877	256,690	293	2,567	1,892	5.08	875	814	650	.....	.74	.1%	2,050	.....
Marieville	1,748	1,986	2,187	935,890	428	20,137	6,646	12.24	12,827	3,520	13,992	83,656	44.65	8.9%	200	1,750
Masson	950	2,015	1,534	353,675	231	14,490[1]	4,911	12.64	3,466	3,300	4,500	89,228	61.10	12.2%	.....	1,400
Massueville	654	598	583	219,695	377	2,745	?	4.71	1,279	?	?	9,400	16.12	3.2%	9,600	?
McMasterville	612	819	787	754,100	958	6,790	9,287	20.43	1,149	1,203	6,200	.....	7.88	1.6%	.....	2,100
Montauban	325	630	582	134,523	231	2,017	1,717	6.41	4,874	2,154	11,900	.....	20.45	4.1%	6,937	.....
Montebello	977	1,501	1,217	443,945	365	4,440	3,412	6.45	4,324	1,056	12,500	6,200	15.37	3.1%	6,000	.....
Montreal South	1,030	1,164	1,500	1,254,796	836	29,480[1]	3,054	21.69	42,474	.....	.....	227,182	151.45	30.3%	18,800	.....
Napierville	741	857	868	376,417	434	4,066[1]	?	4.68	1,965	?	.....	8,200	9.45	1.9%	500	.....
Normandin	.....	773	729	129,994	178	2,361[1]	?	3.24	1,646	?	?	15,600	21.40	4.3%	2,475	?
Noveau Salaberry	606	805	577	171,650	297	2,059	?	3.57	1,118	?	?	18,000	31.20	6.2%	1,650	?
Ormstown	832	842	781	560,605	718	7,002[1]	5,310	15.76	4,566	860	.....	26,702	34.19	6.8%	6,625	1,000
Papineauville	884	954	910	337,500	371	3,037	6,191	10.14	1,085	1,016	.....	.....	.....	.....	.....	1,000
Philipsburg	390	638	618	199,065	322	2,491	4,468	11.26	771	1,426	.....	5,800	9.38	1.9%	1,000	.....
Pierreville	1,394	1,352	1,269	331,805	261	3,153	1,046	3.30	3,381	1,482	.....	15,000	11.82	2.4%	2,200	400
Pointe-au-Pic	703	961	1,230	1,445,731	1,175	13,229[1]	6,060	15.68	4,733	689	28,281	18,900	38.36	7.7%	5,200	.....
Pont Rouge	1,419	1,353	1,321	411,695	312	4,943	7,607	9.50	5,847	3,619	25,800	5,800	23.92	4.8%	35,905	.....
Portneuf	877	1,017	983	389,415	396	2,920	7,021	9.11	2,439	3,890	.....	14,092	14.34	2.9%	.....	7,623
Princeville	869	980	920	215,825	235	2,158	2,032	4.55	1,724	581	.....	6,300	6.85	1.4%	600	.....
Quebec West	130	1,813	2,023	1,910,135	944	20,010	12,350	16.00	70,943	4,098	33,395	267,800	148.88	29.8%	6,908[3]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1933.
[1] Tax collections.
[2] Includes overdue monthly fees.
[3] In addition, has "bills payable," $28,599, and "other liabilities," $78,449.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1932	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Quyon	787	793	800	$ 314,730	$ 393	$ 3,780	$ 3,355	$ 8.92	$ 2,087	$ 2,818	$	$ 10,315	$ 12.89	2.6%	$ 825	$ 2,590
Rawdon	1,042	1,066	1,064	334,180	314	3,342	5,069	7.90	3,401	3,147	7,150	9,000	15.18	3.0%	4,500	1,600
Richelieu	426	524	496	1,013,460	2,043	12,668	2,836	31.26	2,617	322	.....	93,233	187.97	37.6%	.....	.....
Rigaud	939	1,099	1,850	581,200	314	19,992[1]	6,272	14.20	3,472	4,137	30,920	82,253	61.17	12.2%	.....	4,100
Riviere du Moulin	738	1,040	964	332,145	345	6,142	2,136	8.59	9,113	2,052	1,441	57,398	61.04	12.2%	11,004	2,600
Robertsonville	882	671	568	166,470	293	1,140[1]	4,344	9.65	1,169	1,357	24,450	12,000	64.17	12.8%	11,000	.....
Rock Island	1,442	1,424	1,423	462,600	325	9,343[1]	7,714	11.99	13,018	5,077	24,366	17,730	29.58	5.9%	.....	.....
Rougemont	379	429	462	392,050	849	980	2,281	7.06	1,797	1,422	11,600	14,500	56.49	11.3%	.....	.....
Roxton Falls	777	760	802	298,570	372	4,669[1]	3,005	9.57	7,745	.....	.....	29,950	37.34	7.5%	1,500	6,950
Sawyerville	418	478	435	237,943	547	3,095	5,600	19.99	652	2,408	10,500	3,715	32.68	6.5%	1,500	3,700
Scotstown	987	1,189	1,149	538,100	468	5,480	6,727	10.62	7,401	4,740	11,816	33,232	39.21	7.8%	13,100	3,979
Senneville	489	526	449	773,950	1,723	9,675	6,012	34.94	2,090	302	.....	18,000	40.09	8.0%	.....	997
Shawville	735	801	727	432,000	594	4,320	?	5.94	3,360	?	?	31,600	43.47	8.7%	1,000	?
Ste. Adele	.....	433	375	170,475	455	3,408	?	9.09	2,211	?	?	46,848	124.93	25.0%	.....	?
St. Alexis de la Grand Baie	1,735	1,790	2,030	1,014,206	500	12,168	10,357	11.10	35,773	15,866	41,000	223,500	130.30	26.1%	4,443	5,258
Ste. Anne de Beaupre	1,648	1,901	2,080	428,280	206	4,117[1]	17,631	10.46	5,795	4,093	64,000	20,850	40.79	8.1%	4,150	5,270
Ste. Anne de Chicoutimi	838	1,102	1,302	528,415	406	5,284	9,744	11.54	9,195	14,607	45,900	106,900	117.36	23.5%	.....	23,175
St. Anselme	400	738	733	180,110	246	1,800	?	2.46	1,208	?	?	.....	.....	.....	1,500	?
St. Benoit Jos. Labre	1,416	1,648	1,567	445,550	284	8,910	5,202	9.00	6,015	6,016	2,427	78,300	51.52	10.3%	3,359	2,044
St. Boniface de Shawinigan	570	571	559	91,245	163	1,321	2,356	6.58	2,246	2,152	1,186	.....	2.12	.4%	2,850	4,350
St. Casimir	1,457	1,316	1,525	266,700	175	4,681[1]	6,434	7.29	1,257	1,509	.....	12,260	8.04	1.6%	600	5,200
St. Cesaire	985	1,051	1,241	548,975	442	6,476[1]	2,380	7.14	5,479	866	.....	64,800	52.22	10.4%	.....	.....
St. Coeur de Marie	419	535	542	150,950	278	2,414	1,941	8.03	2,989	1,998	24,400	9,643	62.81	12.6%	1,000	4,003
St. Croix	.....	766	752	154,600	205	1,235	5,442	8.88	292	1,381	.....	.....	.....	.....	.....	3,792
St. Cyrille	766	725	680	167,800	247	1,263[1]	1,805	4.51	489	448	.....	.....	.....	.....	.....	.....
St. Denis	820	689	700	206,105	294	2,060	2,264	6.18	708	388	.....	.....	.....	.....	6,650	.....
St. Emilien	.....	646	720	217,000	301	1,141[1]	2,165	4.59	950	1,031	16,500	29,900	64.44	12.9%	.....	.....
St. Felicien	1,306	1,599	1,540	462,900	301	5,852[1]	4,996	7.04	6,676	6,965	64,500	.....	41.88	8.4%	1,500	6,000
St. Felix de Valois	.....	896	890	242,195	272	726	2,021	3.09	354	168	.....	.....	.....	.....	2,400	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Tax collections.

[2] Includes overdue monthly fees.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1932	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Francois-du-lac	740	718	540	$ 159,050	$ 294	$ 2,284[1]	$ 1,251	$ 6.55	$ 795	$ 162	$	$ 18,309	$ 33.90	6.8%	$ 1,671	$ 2,225
St. Gabriel-de-Brandon	1,067	1,530	1,541	399,415	259	4,357[1]	6,800	7.24	1,703	2,116	.....	4,047	2.63	.5%	.....	14,050
St. Genevieve-de-Pierrefonds	405	472	443	85,725	193	2,407[1]	3,780	13.97	1,495	?	15,000	18,400	75.39	15.1%	900	?
St. Georges-de-Cacouna	533	594	510	292,150	573	2,183[1]	1,168	6.57	650	96	.....	3,700	7.25	1.4%	.....	.....
St. George (Champlain Co.)	916	733	759	277,050	365	2,255[1]	2,216	5.89	818	1,140	21,000	.....	27.67	5.5%	9,700	.....
St. George E. (Beauce Co.)	1,058	1,543	1,532	611,971	399	9,250	9,952	12.53	2,348	5,076	4,500	30,814	23.05	4.6%	6,172	9,350
St. Gedeon	550	658	583	175,892	302	2,965[1]	4,264	12.40	5,682	?	.....	14,650	25.13	5.0%	.....	?
St. Gerard	582	519	524	139,295	266	2,785	1,536	8.25	2,417	1,226	.....	12,013	22.92	4.6%	2,234	6,550
St. Guillaume	937	907	881	265,705	302	3,321	4,692	9.10	2,620	2,962	.....	.....	.....	.....	13,600	6,716
St. Hilaire	522	701	1,023	269,335	263	2,694	1,470	4.07	1,039	292	8,929	23,200	31.40	6.3%	800	.....
St. Jacques	1,332	1,529	1,500	601,575	401	4,510	6,408	7.28	3,323	2,367	.....	3,000	2.00	.4%	1,600	3,900
St. Jean de Boischatel	571	783	725	887,071	1,223	1,951	2,152	5.66	2,402	507	.....	3,000	4.14	.8%	.....	500
St. Jerome (Lac St. Jean Co.)	923	1,235	1,343	453,050	337	3,405	8,881	9.13	11,168	12,004	19,400	74,723	70.08	14.0%	23,829	15,522
St. Joseph (Beauce Co.)	1,445	1,625	1,798	587,846	327	5,878	4,746	5.91	1,913	2,232	10,000	48,167	32.35	6.5%	1,108	.....
St. Joseph (Richelieu Co.)	1,658	1,869	1,752	579,795	331	7,793[1]	?	4.45	4,666	?	.....	101,400	57.88	11.6%	3,500	?
St. Joseph de Hyacinthe	540	783	777	207,910	268	2,724	2,063	6.16	1,064	1,550	8,700	10,400	24.58	4.9%	4,550	2,800
St. Joseph de la Riviere Bleue	864	1,111	1,142	128,725	112	2,781[1]	4,740	6.59	2,417	9,404	12,100	.....	10.60	2.1%	8,850	4,500
St. Jovite	862	981	908	196,780	217	3,546	8,603	13.38	2,627	231	.....	42,000	46.25	9.2%	2,950	.....
St. Leonard d'Aston	529	610	558	119,975	215	1,450	3,898	9.58	2,031	5,523	.....	.....	.....	.....	2,150	6,150
St. Leonard de Port Maurice	462	453	500	1,114,360	2,228	12,600	5,760	36.75	10,144	4,642	27,795	106,271	268.13	53.6%	7,200	4,845
St. Marc des Carrieres	1,492	1,997	2,172	486,130	224	4,861	5,027	4.55	4,827	4,974	27,200	.....	12.52	2.5%	41,820	11,300
St. Marie	1,311	1,598	1,651	513,310	311	3,116[1]	2,960	3.68	1,379	1,541	.....	21,300	12.90	2.6%	2,800	.....
St. Michel* (Hochelaga Co.)	493	1,528	1,800	1,021,240	567	30,774[1]	?	17.10	63,825	?	?	4,335,970	2,408.87	481.7%	.....	?
St. Moise	791	911	951	118,930	125	2,378	1,891	4.49	2,591	2,456	.....	1,314	1.38	.3%	3,160	3,240
St. Pacome	.....	1,235	1,251	195,135	156	1,014	7,300	6.64	147	458	.....	.....	.....	.....	.....	3,828
St. Pie	960	858	925	389,668	421	5,444[1]	4,741	11.01	3,262	2,536	2,500	69,600	77.95	15.6%	10,326	1,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

*Under Montreal Metropolitan Commission.

[1] Tax collections.

[2] Includes overdue monthly fees.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1932	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Raymond	1,693	1,772	1,824	$ 522,300	$ 286	$ 4,698	$ 7,696	$ 6.79	$ 3,564	$ 5,360	$22,600	$ 81,521	$ 57.08	11.4%	$	$ 150
St. Remi	1,135	1,201	1,199	542,825	453	5,428	3,282	7.26	2,409	1,438	.....	15,400	12.84	2.6%	.....	600
Ste. Rose	1,811	1,661	1,204	1,345,625	1,117	26,912	10,173	30.80	17,039	4,374	6,991	240,422	205.49	41.1%	.....	2,700
St. Scholastique	840	794	783	355,834	454	6,551 [1]	5,110	14.89	4,390	2,044	10,000	30,600	51.85	10.4%	.....	2,000
St. Simeon	665	875	875	172,300	197	1,723	1,740	3.96	4,165	3,741	12,886	23,700	41.81	8.4%	.....	.....
St. Thecle	667	748	726	138,475	191	1,940 [1]	3,603	7.63	3,102	5,356	.....	5,000	6.89	1.4%	5,050	14,800
St. Timothee	450	511	375	322,000	859	2,254	7,908	27.10	257	?	14,300	.....	38.13	7.6%	.....	.....
St. Tite	1,783	1,969	1,940	600,600	310	11,173 [1]	11,890	11.89	18,223	17,318	49,600	152,177	104.01	20.8%	5,010	10,600
St. Ulric	.....	973	927	111,680	120	892	2,299	3.44	1,023	1,654	.....	.....	.....	.....	5,985	300
Stanstead Plain	798	845	760	394,975	520	7,505	2,030	12.55	8,616	395	.....	38,000	50.00	10.0%	.....	.....
Sutton	923	967	1,031	588,435	570	4,326 [1]	7,784	11.74	2,565	3,717	3,600	17,900	20.85	4.2%	.....	1,000
Tadoussac	470	644	694	179,325	258	1,350	2,300	5.26	2,630	1,912	.....	6,700	9.65	1.9%	5,000	4,200
Temiscaming	.....	1,855	1,685	6,581,766	3,906	21,940	?	13.02	1,098	?	?	.....	.....	.....	.....	?
Templeton	428	822	830	157,880	190	1,580	2,046	4.37	1,702	2,636	.....	.....	.....	.....	6,250	2,300
Thurso	538	1,292	1,284	418,428	326	7,260 [1]	5,734	10.12	5,015	2,438	.....	14,511	11.30	2.2%	29,800	11,350
Trois Pistoles	1,454	1,837	1,720	629,625	366	8,870	6,783	9.10	15,493	5,014	500	53,442	31.36	6.3%	18,800	1,950
Upton	782	690	690	345,420	501	3,348 [1]	1,039	6.36	1,662	138	.....	7,692	11.15	2.2%	30,850	.....
Val Barrette	499	518	517	111,375	215	1,114	630	3.37	2,401	878	700	.....	1.35	.3%	10,011	1,050
Val Brillant	962	1,032	1,030	214,610	208	2,683	6,451	8.87	4,623	7,974	10,100	27,900	36.89	7.4%	5,100	1,500
Val Jalbert	840	88	73	243,324	3,333	3,244	460	50.74	459	32	4,000	26,200	413.70	82.7%	350	.....
Varennes	802	808	843	325,162	386	3,058 [1]	1,353	5.23	3,400	1,968	.....	3,800	4.51	.9%	200	.....
Vaudreuil	456	466	547	205,400	375	1,027	8,188	16.85	480	5,345	.....	8,500	15.54	3.1%	.....	8,800
Vercheres	835	722	809	362,650	448	2,175	3,248	6.70	608	1,959	.....	32,500	40.17	8.0%	2,700	3,471
Ville Marie	840	1,049	952	361,352	380	5,520	6,837	12.98	8,506	3,999	29,600	46,850	80.30	16.0%	3,400	.....
Warwick	961	987	921	320,720	348	3,872 [1]	3,059	7.53	2,529	1,963	.....	12,530	13.60	2.7%	.....	586
Waterville	968	850	885	384,945	435	5,488	4,129	10.87	6,564	3,538	.....	8,000	9.04	1.8%	5,500	1,100
Weedon Centre	806	784	711	201,510	283	3,022	2,962	8.41	2,519	2,843	9,300	12,498	30.66	6.1%	4,800	3,300
Yamachiche	948	831	866	149,315	172	2,240	9,472	13.52	1,535	1,388	19,100	.....	22.05	4.4%	17,650	2,200

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TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1932

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND	
	Dominion Census		Municipality's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)				
	1921	1931	1932	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
NEW BRUNSWICK														
Devon*	1,924	1,977	2,000	$901,205	$ 451	$22,000x	$11.00	$?	$106,000	$106,000	$ 53.00	10.6%	$ 17,388	$ 8.69
Grand Falls*	1,327	1,557	1,560	1,586,000	1,017	25,796	16.54	5,134	110,000	140,000	89.74	17.9%	30,121	19.31
Hartland*	879	907	910	452,025	497	13,843	15.21	15,930[1]	10,000	50,800	55.82	11.2%	.....	.....
Marysville*	1,614	1,512	1,500	632,980	422	26,000x	17.70	?	.....	56,000	37.70	7.5%	.....	.....
Milltown*	1,976	1,735	1,800	1,053,250	585	58,615	32.56	24,628	.....	200,000	111.11	22.2%	77,218	42.90
Port Elgin*	600	737	750	196,000	261	?	.....	?	6,000	6,000	8.00	1.6%	3,700	4.93
Rothesay*	489	515	500	401,000	802	?	.....	?	?	67,000	134.00	26.8%	11,658	23.32
St. Andrews*	1,065	1,207	1,200	1,052,550	877	?	.....	?	156,000	170,900	142.42	28.5%	35,131	29.28
St. George*	1,110	1,087	1,100	418,094	380	?	.....	?	19,500	19,500	17.73	3.5%	222	.20
St. Leonard*	862	952	1,100	471,000	428	17,000	15.45	16,000	75,000	105,000	95.45	19.1%	.....	.....
Shediac*	1,973	1,883	1,900	823,100	433	?	.....	?	.....	53,000	27.90	5.6%	414	.22
Sunny Brae*	1,171	1,364	1,350	637,125	472	?	.....	?	.....	122,000	90.37	18.1%	2,260	1.67
NOVA SCOTIA														
Annapolis Royal*	836	739	800	348,765	436	16,199	20.25	6,122	45,000	77,500	96.87	19.4%	15,361	19.20
Antigonish*	1,746	1,764	1,800	624,475	347	35,306	19.61	12,083	132,000	191,500	106.39	21.3%	43,827	24.35
Bridgetown*	1,086	1,126	1,136	423,875	373	18,227	16.05	7,956	25,000	88,450	77.86	15.5%	49,078	43.20
Berwick*	.....	837	837	271,020	324	12,195	14.57	5,066	57,500	63,500	75.87	15.1%	32,835	39.23
Canso*	1,626	1,575	1,575	370,890	235	22,403	14.22	23,112	50,000	61,000	38.73	7.7%	19,939	12.66
Clarke's Harbour*	965	907	907	214,940	237	9,242	10.19	5,732	.....	12,000	13.23	2.6%	3,551	3.91
Digby*	1,230	1,412	1,400	766,615	548	36,348	25.96	3,500	93,400	143,900	102.79	20.5%	19,560	13.97
Hantsport	683	713	720	354,225	492	12,574	17.46	11,965	50,600	50,600	70.28	14.0%	12,210	16.96
Joggins	1,732	1,000	1,000	105,450	105	7,209	7.21	8,184	.....	1,600	1.60	.3%	.....	.....
Lockeport	851	973	970	360,990	372	13,320	13.73	81.49	.....	29,500	30.41	6.1%	8,807	9.08
Louisburg*	1,152	971	1,000	277,445	277	12,153	12.15	5,717	.....	15,200	15.20	3.0%	5,026	5.03
Mahone Bay*	1,177	1,065	1,123	337,864	300	19,724	17.56	8,910	25,000	83,700	74.53	14.9%	34,783	30.97
Middleton*	875	904	927	431,775	466	16,672	17.98	11,671	144,500	172,800	186.41	37.3%	120,688	130.19
Mulgrave	.....	975	975	371,525	381	13,188	13.53	5,546	32,000	32,000	32.82	6.6%	7,642	7.84
Oxford*	1,402	1,133	1,158	426,695	368	19,289	16.65	9,419	31,000	61,700	53.28	10.6%	21,616	18.66
Port Hawkesbury	869	1,011	1,020	134,250	131	10,065	9.87	5,748	16,000	30,500	29.90	6.0%	6,977	6.84
Port Hood	805	626	625	124,825	200	4,992	7.99	5,721	.....	9,500	15.20	3.0%	4,269	6.83
Shelburne*	1,360	1,474	1,480	465,395	314	20,363	13.76	8,620	35,500	68,100	46.01	9.2%	34,932	23.60
Stewiacke	819	803	800	284,595	356	11,811	14.76	?	.....	25,000	31.25	6.2%	9,792	12.24
Wedgeport	1,424	1,294	1,300	125,915	97	6,736	5.18	10,426	.....	.....	.....	.....	.....	.....
Wolfville	1,743	1,818	1,820	729,065	401	43,743	24.03	15,691	98,000	241,000	132.42	26.5%	59,373	32.62
PRINCE EDWARD ISLAND														
Alberton	625	590	600	450,000x	750	3,362	5.60	937	.....	1,300	2.17	.4%	.....	.....
Georgetown	800	812						— — — — No information available — — — —						
Kensington	556	612						— — — — No information available — — — —						
Montague*	706	803	800	258,000	322	5,673	7.09	810	.....	13,700	17.12	3.4%	1,680	2.10
Souris*	1,094	1,063	1,000	557,125	557	6,653	6.65	6,686	20,000	20,000	20.00	4.0%	8,429	8.42

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1933.

[1] Includes school arrears of $10,006. Schools separate from municipality.

x Approximate.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

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